



# CITY BUDGET

## FISCAL YEAR 2009

*Mission Statement adopted by the City Council of Long Beach*

Our vision is to become a vibrant resort community that shares its unique costal environment with residents, businesses and visitors. We will manage our growth to provide a sound and diverse economic base where families can afford to live. We will create and maintain a pedestrian and bike-friendly community that has excellent infrastructure to meet needs of our businesses, resident and visitors. We will create a sense of place by establishing a healthy Town Center. We will establish an atmosphere of cooperation with our neighbors all along the Peninsula. Together, we will strive for a community where we pay tribute to our rich cultural and natural heritage; a community that has quality health care and other essential services; and above all is a safe place where residents can live, work and play.

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**CITY OF LONG BEACH  
2009 BUDGET**

**MAYOR COUNCIL FORM OF GOVERNMENT  
GOVERNING BODY:**

**ROBERT ANDREW, MAYOR**

JERRY PHILLIPS, MAYOR PRO TEM  
BETTY AHEARN

GORDON ZUERN  
FRED COOK(Resigned 9/08)

RALPH MOORE  
STEVEN LINHART(Appointed 11/08)

**CITY ADMINISTRATOR:**

Eugene S. Miles

**DEPARTMENT HEADS - SUPERVISORS:**

CITY CLERK, FINANCE DIRECTOR  
CHIEF OF POLICE  
COMMUNITY DEVELOPMENT DIRECTOR

David Glasson  
Flint Wright  
Kaye Simonson

PUBLIC WORKS DEPARTMENTS:  
STREETS, DRAINAGE & PARKS SUPERVISOR  
WATER WASTEWATER SUPERVISOR

Mike Kitzman  
Don Zuern

CHIEF SEWER PLANT OPERATOR  
CHIEF WATER PLANT OPERATOR  
EVENT & TOURIMS COORDINATOR

Ralph Warner  
Rick Gray  
Ragan Andrew

**CONTRACT EMPLOYEES:**

CITY ATTORNEY  
CITY ENGINEER GRAY & OSBORNE

Douglas Goelz  
Nancy Lockett

**LONG BEACH IS A CODE CITY**

**Adjusted population as of 1/01/09: 1,510**

## BUDGET MESSAGE

### 2009 Budget

Dear Honorable Mayor, Members of the City Council, City Staff and the Residents of Long Beach:

It is my privilege to submit for your consideration our recommended **Annual Operating Budget for the City of Long Beach for Fiscal/Calendar 2009**. In accordance with the City Charter and Washington Budget Law, this is the proposed financial plan to meet the needs of the residents of the City of Long Beach and the goals of the Community as expressed by the Mayor and City Council. The budget, as recommended, is balanced as required by Washington Budget Law. Furthermore, it is presented in an accepted and understandable format as requested by the City Council. Finally, it is our intent to submit and manage the budget in the most open and straightforward manner possible which will allow consistent and careful management of all of our resources.

**The Budget Process is the single most important task the City Council will do each year.** It gives direction to our staff and community, not just for the coming year, but in many instances, for years to come. We should always take this responsibility seriously, devote the time needed to the process and establish guidelines to be used in the process. **Always remember, our goal is to make our community a better place to live, a commitment that never ends and is always changing, thus we need to always look forward, plan, set goals and develop budgets that reach this basic and realistic goals.**

### BUDGET INTRODUCTION AND REVIEW

I am pleased to submit the FY 2009 adopted Annual Budget for the City of Long Beach for your consideration. Following are selected highlights from the 2009 preliminary budget:

### PERSONNEL ADDITIONS/CHANGES

Staffing levels stay the same as last year save the addition of a Code Enforcement Officer for a limited number of hours each month.

Additions to staff proposed in this budget include:

- ✓ None for the budget year of 2009.

Total FTE positions in the City are 27 which include an office staff position at .8 and the municipal judge at .2. There are 29 volunteer firefighters, 2 reserve police officers and 6 summer part-time staff.

## **MAJOR PROJECTS for 2009**

### **Anticipated Street Improvements:**

As the 2009 Budget is being developed we anticipate the Washington Department of Transportation will be doing a major maintenance project to the downtown portion of Pacific Avenue. This involves the grinding off of the old asphalt road bed two inches and adding two inches of new asphalt to the road surface. In addition the handicapped crossings will all be brought up to the most recent Americans with Disabilities Act Standards.

We also hope to be able to do some additional work on some of the smaller side streets within our community. This work will consist of asphalt overlay work or chip-seal work, but we do not plan on scheduling this work until we are able to see if the prices of asphalt are low enough to make this work possible.

The State is suffering significant revenue shortfalls in gas tax and is looking at possible delays in other road grant work until 2010 or 2011. Add to the revenue shortfall the rapidly increasing costs of asphalt and fuel, and you have what has been in the past basic road maintenance, becoming a major project in terms of cost, so now we have to just wait and see how much funding is available for road maintenance.

### **Water System Improvements:**

We have begun the process of building a new membrane water plant which will take approximately two years to complete. The process started in the summer of 2008 with the collection of data which is followed by a pilot test which should last about four months.

The bulk of the design work and the bidding process should take place during the budget year of 2009. During this budget year we will be working on several grants and low interest loans so all of this will be in place by the time we go to bid on the project.

We are going to continue to add a number of valves in the distribution system in the Seaview area so we do not have to shut so much of the system down when we have to work on it or have a major leak.

Our meter replacement program will continue this year as in past years and we have to begin to work on developing a water conservation program mandated by the State of Washington.

Finally, we hope to start to develop the Riekkola Creek raw water source by beginning the construction of an eight (8) inch line out to Riekkola Creek from our water impound area. All of this work will be done by City Staff and needs to be completed by 2014 in order to maintain our water rights to his raw water source.

#### **Sewer Treatment Plant:**

This year there is no major work in the plant.

#### **Sewer Collection Line Renewal:**

We are developing a program to review our sewer collection system to the north end of Long Beach and develop a plan on the rebuilding of our lift stations that serve the northern half of our community. This will require an updating of our system engineering analysis and the development of a plan for replacement and the funding of these projects.

#### **Park Additions and Improvements:**

Repair and paint Train Depot – The exterior of the Train Depot has begun to show serious signs of dry rot and the siding needs to be replaced. We hope to be able to do this with similar siding made from Hardy Plank, but the siding standards need to be updated in order for us to do this project. The estimated cost is \$21,000.

Repair and paint south end of City Hall – The south end of City Hall is in need of a complete rehabilitation due to dry rot. Staff will do this project and we estimate it will cost \$5,000.

Boardwalk repair and rehabilitation plan - In the fall of 2008 we started a program to have an engineer review the condition of our 20 year old boardwalk. This work was completed and the basic condition is fairly good considering the age of the boardwalk. It now looks like we would spend an estimated \$22,000 for materials and do the work by our staff in order to save the City money.

We anticipate the start of the new trail in Dune Park with interpretive signs for ship wrecks. We have budgeted \$7,500 for the beginning of this project.

In anticipation of the need for new playground equipment we have established a replacement fund and plan on setting aside up to \$10,000 for the next five years. These funds will be used to purchase new playground equipment to replace equipment that is not useable any more.

## **OTHER CAPITAL ADDITIONS/PURCHASES**

### **Information Technology:**

We will be looking to upgrade our server in the IT system. In addition we will start to upgrade our accounting software. The upgrade to the accounting software and this will be a two to three year process. We will be looking at the purchase server to replace our old unit which is now about seven years old. In addition, we will be purchasing a new recorder unit to replace the unit we now use which belongs to the county. We will also be looking at the purchase of new equipment for our camera monitoring system. We received a Homeland Security Grant to purchase mobile data terminals (MDT's) for the police cars and in 2009 we will be installing them and making them operational.

### **New Vehicle/Equipment Purchases:**

We will be looking at starting to set aside money for the purchase of a new street sweeper. We will try to develop this fund on a five year basis setting aside about \$20,000 a year to have at least \$100,000 for the purchase.



**Miscellaneous Capital Items:**

We are looking to purchase a backup generator for the storm sewer system. This unit is estimated to cost \$50,000 for a generator for 12<sup>th</sup> Street storm water pump station.

**FINANCIAL CONDITION OF MAJOR FUNDS****Current Expense Fund:**

In this past budget year, 2008, we were once again very conservative in our revenue estimates but we have been fortunate in having another good year. Thus we are placing more money in our Current Expense Sinking Fund to continue to protect us in the future. This will leave us with about \$700,000 in reserve, just five years ago the only reserve we had was what we had in the carry-over from one year to the next.

Our sales tax revenue in 2009 will likely return to the levels prior to the construction boom we have experienced the past two years. If we do have another major project we will see more revenue, but as of this time we should continue to be conservative in our estimates.

Property tax will be one percent plus the new construction, plus in 2009 we will see the addition of TrendWest to our property tax roles. Our estimates for property tax thus reflect this addition along with the one percent normal addition as allowed by State law.

Building permits fees will most likely decrease in 2009 given the very uncertain times our economy now faces. Building has also been a significant contributor to our sales tax revenues and the decrease has already been accounted for with very conservative projections for our sales tax revenues in 2009.

We believe all of the other revenue sources will remain flat or stable in the coming year so we have taken this into consideration in making all of our revenue projections.

On the expenditure side we see most of the areas of the Current Expense Fund remaining stable with only slight increases. We will see the addition of a \$20,000 multi-year commitment to the fire station and \$25,000 commitment to the development of the Dunes Park, which will also be a multi-year project requiring annual funding.

#### **Street Fund:**

The Street Fund revenue will remain stable, but we have moved the real estate excise tax to its own fund, Capital Projects Fund, per state law. This money will be spent on paving and street upgrade work.

#### **Utility Funds:**

Our three utilities are all in fairly good shape financially. In the water utility we have been studying our rates to determine what we need to do to cover the cost of our new water plant. A rate increase will be needed no matter how we do in obtaining grants for the construction of a new water plant, but if we are able to obtain at least \$1 million in grants we should be able to keep the water rate increase within 5% for the coming years.

One special note, the base rates within the water utility are cost reflections of primarily capital costs, and the water unit sales costs are a basically the reflection of the costs of water production.

In the sewer utility we need to look at a small rate increase to begin to build a reserve to start working on the upgrade in our collection system.

The storm sewer utility is in fairly good financial shape and we will have the new system comprehensive plan update to look for future development in the storm sewer system.

#### **CONCLUSION**

2008 is like the previous year in that growth has impacted the budget. We have seen a significant increase in sales tax due to major construction during the past two years but we can expect that building boom to come to a stand still as the economy becomes worse.

Overall the City remains in good financial condition for current operations, but we must be conservative in our estimates for 2009 and the future, as the economic condition of the entire country is now in a precarious position. In a normal economic downturn we could plan on an increase in visitor activity to our community, but this downturn is so significant we are going to have to just “wait and see” what this coming year brings.

The current economic downturn may prove to be like others in the past, but with soaring gas prices, the loss of jobs and the overall general drop in consumer confidence, we may see some difficult times. So we can be both optimistic, but at the same time cautious as we move forward in to the new fiscal year.

### **A Giant Thank You for all of the Hard Work**

I want to thank our Finance Director, David Glasson, for all of his hard work in developing this budget. It is a giant task to make sure the draft budget arrives with all of the funds balanced and all of the transfers, salaries and the many budget items that are split between two or more funds, are all in balance and match. It is a major piece of work, and David did an outstanding job of putting this together again this year. In addition we are making many changes in our financial process and he has done an outstanding job of dealing with all of these changes. Please remember he gets this work done while continuing to get the rest of his regular monthly work load completed.

I also want to thank each one of the department heads, and their staff who worked very hard to help develop their budgets. A special thanks to Don Zuern, our Water and Sewer Supervisor, Mike Kitzman, our Streets and Parks Supervisor, our Police Chief, Flint Wright, for all of the hard work they have done in preparing our budget. Finally, thanks to Everyone....A job well done everyone.

Respectfully submitted,

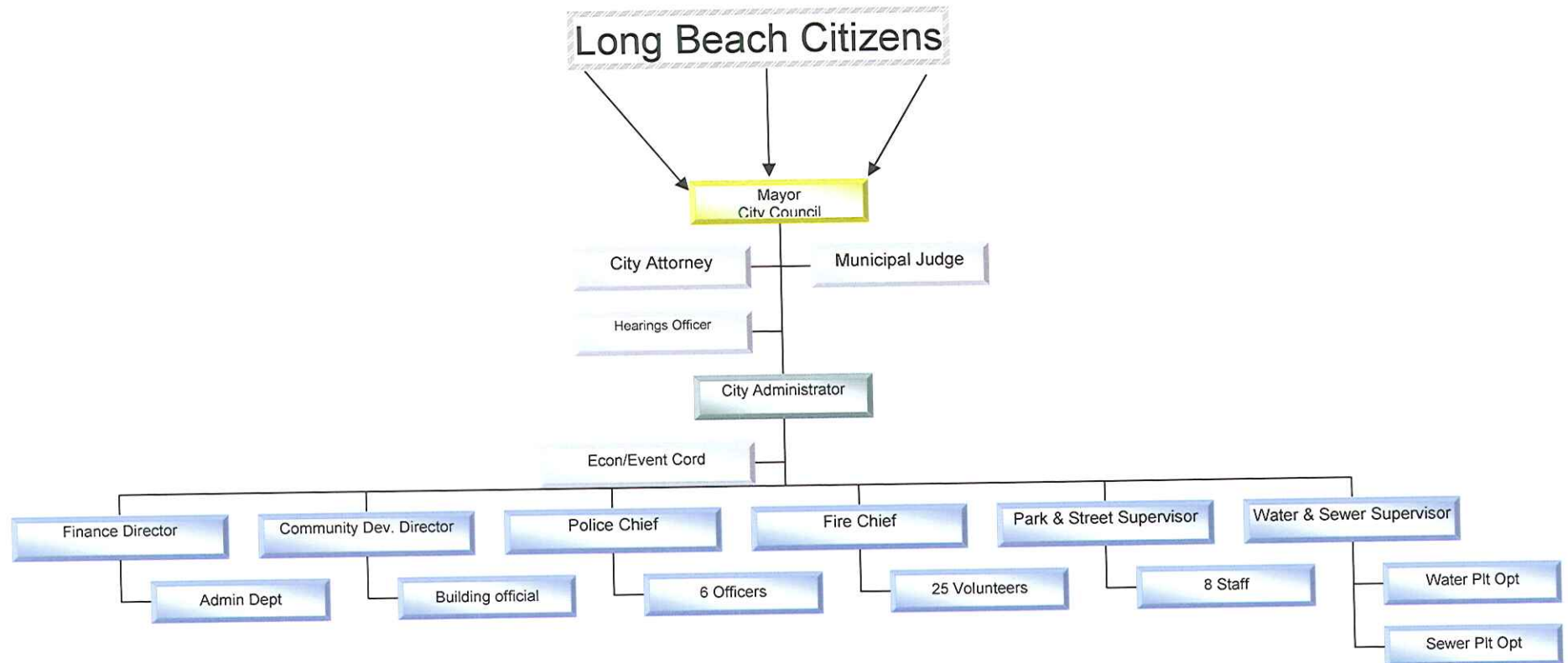
Gene Miles  
City Administrator

## Reader's Guide to the City of Long Beach City's Budget

This guide is intended to assist readers in finding information in the City of Long Beach's City's FY 2009 Annual Budget book.

- Introductory section – The table of contents is followed by an organization chart, budget schedule and calendar and a few general thoughts on our budget and the process.
- Budget Message – This section includes the budget message from the City Administrator to the Mayor and Council which includes financial priorities and significant issues for the FY 2009 budget year.
- Department Sections – This section includes departmental activities, FY 2009 goals, appropriations, authorized staffing levels and FY 2009 highlights.
- Capital Improvement Plan – This section provides the reader with the City's five-year blueprint for creating and maintaining the crucial infrastructure that will support the continued growth and development. The financing of the plan is included with a full description of all funding sources and outstanding debt. (This is not included in the FY 2009 Budget)
- Schedules and Summaries – This section includes all detailed schedules of revenues, expenditures, inter-fund transfers, supplemental requests and other supplementary schedules. Also provided are miscellaneous City statistics and debt service schedules.
- Finally, we have provided a glossary of budget terms.

## Long Beach Organization Chart



# CITY OF LONG BEACH 2009 BUDGET

## Budget Calendar for Preparation of 2009 Budgets

For First (under 300,000), Second, and  
Fourth Class Municipalities and Code Cities

Budget requirements for first (under 300,000) and second class municipalities, and towns are listed in chapter 35.33 RCW, as amended, and for cities under the Optional Municipal Code in chapter 35A.33 RCW, as amended. Chapter 35.32A RCW contains the budget law for cities over 300,000 population (Seattle).

Chapters 35.34 RCW and 35A.34 contain the provisions for a biennial budget. Thus far only a few cities are using the two-year budget process. At this point we do not plan on using the biennial budgeting process.

Major Steps in Budget Preparation	State Law Time Limitations	Actual 2008 Date
1. Request by city clerk to all department heads and those in charge of municipal offices to prepare detailed estimates of revenues and expenditures for next fiscal year (calendar year).	By second Monday in September.	September 10 <sup>th</sup>
2. Estimates are to be filed with the city clerk.	By fourth Monday in September	September 22 <sup>nd</sup>
3. Estimates are presented to the chief administrative officer (CAO) for modification, revisions or additions. City Clerk must submit to CAO proposed preliminary budget setting forth the complete financial programs, showing expenditures requested by each department and sources of revenue by which each program is proposed to be financed.	On or before the first business day in the third month prior to beginning of the fiscal year.	October 1 <sup>st</sup>
4. CAO provides the legislative body with current information on estimates of revenue from all sources as adopted in the budget for the current year. CAO also provides the legislative body with the clerk's proposed preliminary budget setting forth the complete financial program, showing expenditures requested by	No later than the first Monday in October.	October 1 <sup>st</sup>

each department and sources of revenue by which each program is proposed to be financed.		
5. The legislative body must hold a public hearing on revenue sources for the coming year's budget, including consideration of possible increases in property tax revenues. (Chapter 251, Laws of 1995, codified as RCW 84.55.120.)	Before legislative body votes on property tax levy. Deadlines for levy setting are in Item "8" below.	
6. CAO prepares preliminary budget and budget message and files with the city legislative body and city clerk.	At least 60 days before the ensuing fiscal year.	November 3 <sup>rd</sup>
7. Clerk publishes notice of filing of preliminary budget with city clerk and publishes notice of hearing on final budget once a week for two (2) consecutive weeks.	No later than the first two weeks in November.	November 3 <sup>rd</sup> through the 14 <sup>th</sup> .
8. Setting property tax levies (HB 1048, Ch. 52 Laws of 2005 and RCW 84.52.070).	November 30 <sup>th</sup> for all cities and towns.	November 30 <sup>th</sup>
9. The legislative body, or a committee thereof, must schedule hearings on the budget or parts of the budget and may require the presence of department heads.	Prior to the final hearing on the budget.	November 3 <sup>rd</sup> through 28 <sup>th</sup> (suggested).
10. Copies of proposed (preliminary) budget made available to the public.	No later than six (6) weeks before January 1 <sup>st</sup>	November 19 <sup>th</sup>
11. Final hearing on proposed budget.	On or before first Monday of December, and may be continued from day-to-day but no later than the 25 <sup>th</sup> day prior to the next fiscal year (December 7 <sup>th</sup> ).	December 1 <sup>st</sup>
12. Adoption of budget for 2008.	Following the public hearing and prior to beginning of the ensuing fiscal year.	Day after last day of your public hearing thru Dec. 31 <sup>st</sup> .
13. Copies of final budget to be transmitted to State Auditor's Office and to MRSC.		After adoption.

## **BUDGET POLICIES - CONCEPTS, A FEW THOUGHTS**

As City Administrator it is my responsibility and belief (a belief supported by education, experience and use by most cities), that the City Council developed some budget policies we would like to see followed when building future budgets for the community. The Budget Process is the single most important task the City Council will do each year. It gives direction to our staff and community, not just for the coming year, but in many instances, for years to come. We should always take this responsibility seriously, devote the time needs to the process and establish guidelines to be used in the process. Always remember, our goal is to make our community a better place to live, a commitment that never ends and is always changing, thus we need to always look forward, plan, set goals and develop budgets that reach this basic goal.

### **Un-appropriated Ending Fund Balances:**

- Emergency reserves for all major funds and is not to be divided between, or among the funds within a major fund, i.e. General Fund.
- Needs to cover 4 months of general operating services.

### **Contingency:**

- All Major funds must have a contingency (this does not include individual funds within a major fund such as the General Fund).
- Establish a minimum of 10% of operating expenses.
- General Fund must have a minimum of four (4) months operating revenue.

### **Depreciation/Capital Replacement:**

- Begin/continue equipment and building reserves (in proprietary funds such as Water and Sewer, this should be at least 10% of annual revenue from sales) funds.
- Create sufficient dollars to allow for replacement without major bond financing –this is a target to aim for, it may not be possible in all funds.
- Have an investment strategy to guarantee capital upgrades – in our present financial climate this is not possible with cash investment only, so revenue streams must be sufficient to cover our needs for saving for the future.



#### Develop Community Priorities:

- Determine what are mandated services and what are essential services
- Utilize public input (ex: a Mayor's Open House meetings, surveys, other public access modes)

Most auditors recommended in their management comments that the cities develop a written Accounting Policies and Procedures Manual, which would include Budget Policies. These policies will be incorporated into the budget document and adopted by resolution of the city.

When establishing funds for budgeting, the city uses the same parameters as established by Washington Local Budget Law.

1. It establishes standard procedures for preparing, presenting and administering the budget, and
2. It requires that citizen involvement be provided for in preparing the budget and that public exposure of the budget occur before its formal adoption.

Probably the biggest fallacy in budgeting occurs when people assume the city first estimates its resources and then merely figures out how to spend them. This is as far from the truth as you could get. Budgeting allows the city to evaluate its needs in light of the revenue sources available to meet those needs. In other words, during the budget process, department heads and the Mayor and Council determine what needs to be accomplished during the fiscal year.

During this process our resources are evaluated to see how much or what we can and can not afford. Every year, we have more projects than money available to pay for them, but staff always takes a balanced budget to the Council and community. It then becomes the Council's job to decide if the decisions made were in the best interests of the Long Beach Citizens.

In Long Beach we have a significant advantage in that we have an outstanding staff that saves our community thousands of dollars every year. All too often, in many places in our country, public employees are criticized and many people think they are paid too much. In most cases this is not true, but in Long Beach we have a GREAT staff that provides the community with excellent service. Long Beach has had strong staffing and it is good budget policy to make sure they have sufficient compensation because it is their efforts that make us all look good and save the tax payers money.

Citizen involvement in a small town is very important, if not more than in a large metropolitan area. Like many small communities, ours is mandated, dictated and stretched beyond many of its limitation. If citizens do not get involved by attending meetings or being appointed to advisory committees, the city does not know what people want in the way of city services. This is a situation that all of the budget policies on earth will not solve, but we still must work to get great citizen involvement in all processes of the city, not just the budget process which is the most important process we take on each year.

The overall intent of a successful Budget Policy is to establish a joint effort between the people affected by the budget - and appointed and elected official responsible for providing the services. Every year community attempts to provide a budget that is better then the year before. Our goals are to make it easier to read, fill it with as much information as possible without being cluttered and to provide the most accurate picture of how the financial resources of the City are being managed.

Tell us what you want to get out of your City Budget. Opinions and suggestions are greatly appreciated and taken to heart.

## 2009 BUDGET NARRATIVE

### DEPARTMENT: CURRENT EXPENSE - REVENUE (001)

#### Program Description:

The revenues to fund the activities and services included in the Current Expense Fund are provided from a variety of sources grouped into six large categories. These categories are detailed below with dollar summary tables and include: Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeits and Other Miscellaneous Revenues

Not included as Revenue, but still an asset available for use, is the Current Expense Sinking Fund, or the "beginning fund balance" of cash in the Current Expense Fund from the prior year's operations. With other items such as Transfers, Investment Interest and others, these are all listed as "Non-Revenues" within the Current Expense Revenue Fund.

#### Budget Comments:

**TAXES:** The largest source of revenues for the Current Expense Fund consist of Sales Taxes, Property Taxes (we place about 60% of the property tax in this fund and about 40% in the Street Fund), and Business Taxes on utilities (franchise taxes) collected by the City. The City has recently benefited from increases in sales taxes and property tax which is the result of significant commercial and housing development.

	2006 ACTUAL	2007 ACTUAL	2008 BUDGET	2008 FORECAST	2009 BUDGET
Sales Tax	378,894	504,729	330,000	500,000	330,000
Property Taxes	242,098	288,410	333,426	303,772	371,603
Business Tax	289,509	267,250	270,142	281,598	274,400

**LICENSES AND PERMITS:** The revenue sources consist primarily of Business Licenses fees and Building Permits (we collect for both Long Beach and Ilwaco), which fluctuates depending on development activity within our community.

	2006 ACTUAL	2007 ACTUAL	2008 BUDGET	2008 FORECAST	2009 BUDGET
Business Licenses	50,080	51,398	50,000	50,540	50,000
Building Permits	223,208	301,747	120,000	108,000	100,000

**Intergovernmental:** This revenue category consists of liquor profits and excise taxes from public electric utilities distributed by the State, and other small revenue of a criminal justice nature and small grants.

	2006 ACTUAL	2007 ACTUAL	2008 BUDGET	2008 FORECAST	2009 BUDGET
PUD Privilege Tax	11,858	12,500	12,000	12,616	12,500
Liquor Taxes	15,033	17,273	14,500	16,947	14,500
Criminal Justice	9,968	11,873	12,550	16,312	16,550
Small Grants	9,000	8,500	0	1,250	0

**Charges for Services:** These revenues are mainly court related charges and some money collected for the purchase of Lewis and Clark Statuettes and Bricks.

	2006 ACTUAL	2007 ACTUAL	2008 BUDGET	2008 FORECAST	2009 BUDGET
Court Service Fee	5,533	5,556	4,260	4,249	3,550
Lewis & Clark Sales	20	205	150	0	0

**Fines and Forfeits:** These revenues are composed of a variety of traffic and civil fines imposed by the Municipal Court.

	2006 ACTUAL	2007 ACTUAL	2008 BUDGET	2008 FORECAST	2009 BUDGET
Fines and Forfeits	19,849	20,062	17,112	14,801	12,921

**Miscellaneous Revenues:** This is primarily composed of interest earned on the investment of the fund balance. It also includes rental income, contributions and miscellaneous revenues.

	2006 ACTUAL	2007 ACTUAL	2008 BUDGET	2008 FORECAST	2009 BUDGET
Investment Interest	17,579	14,859	12,000	12,000	12,000
Other Revenue	26,196	24,950	35,021	45,758	24,800

## CITY OF LONG BEACH

Property tax is the second major source of income for the Current Expense Fund which splits the total revenue approximately 60% Current Expense Fund and 40% Street Fund. The property tax increase is limited by state statute. The City will be requesting the maximum increase in the property tax levy which is 1% of present value plus the increase in value from new construction, improvements to property, amount allowed for new annexations and any prior year recoupment available.

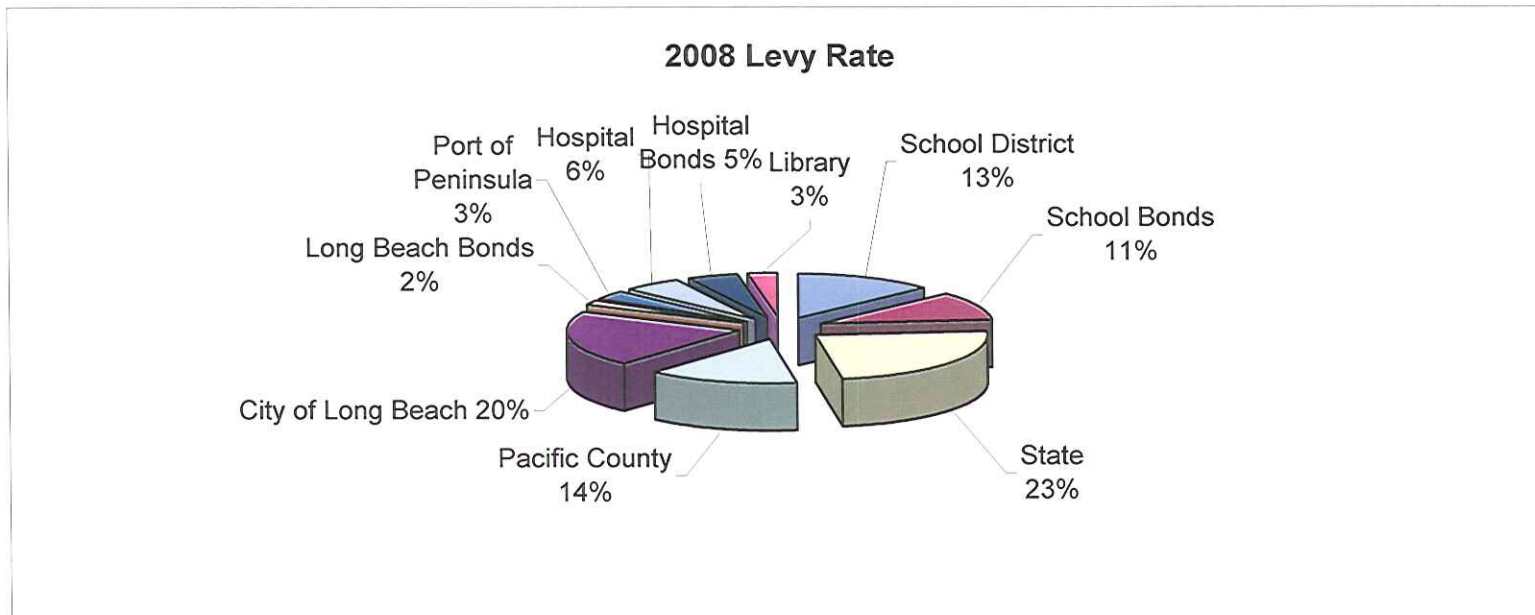
<b>PROPERTY TAX LEVY</b> <b>WITHIN THE LONG BEACH CITY LIMITS</b> <i>Based on Pacific County Assessor's Office</i>							
YEAR PAYABLE	LEVY RATE PORTION DISTRIBUTED TO City of LONG BEACH PER \$1,000	LEVY RATE DOLLAR INCREASE (DECREASE)	TOTAL ASSESSED VALUE PRIOR YEAR	DOLLAR INCREASE ASSESSED VALUE	TOTAL REGULR LEVY	DOLLAR	PERCENT Increase (decrease)
2008	2.0977	0.0282	226,996,372	6,185,698	476,169	19191	4.20%
2007	2.0695	(0.2595)	220,810,674	35,751,063	456,978	35972	8.54%
2006	2.3290	(0.2798)	185,059,611	25,444,589	431,006	15,599	3.51%
2005	2.6088	0.0551	159,615,022	2,212,416	416,407	13,744	3.41%
2004	2.5537	(0.0050)	157,402,606	3,387,092	402,663	8,579	2.18%
2003	2.5587	0.0142	154,015,514	2,325,128	394,084	8,114	2.10%
2002	2.5445	0.1107	151,690,386	6,651,267	385,970	32,970	9.34%
2001	2.4338	0.0769	145,039,119	3,225,264	353,000	18,752	5.61%
2000	2.3569	0.1299	141,813,855	3,127,732	334,248	25,398	8.22%
1999	2.2270	0.0534	138,686,123	8,862,744	308,850	26,665	9.45%
1998	2.1736	(0.4483)	129,823,379	34,232,531	282,185	31,556	12.59%
1997	2.6219	0.1589	95,590,848	1,199,879	250,629	18,142	7.80%

## 2008 LEVY RATE FOR LONG BEACH ALL TAXING AUTHORITIES

13% School District	1.3529	0.1298
11% School Bonds	1.1198	0.1074
23% School State	2.4798	0.2378
14% Pacific County	1.4830	0.1422
20% City of Long Beach	2.0977	0.2012
2% City of Long Beach Bonds	0.1859	0.0178
3% Library	0.3415	0.0328
6% Hospital	0.5937	0.0569
5% Hospital Bonds	0.4919	0.0472
3% Port of Peninsula	0.2800	0.0269
100% TOTAL	10.4262	1.0000

Senior Citizens Rate

7.2757



## City of Long Beach Current Expense Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
BEGINNING FUND BALANCE	365,542	506,280	266,487	300,940	299,173	150,327
<b>TAXES</b>						
PROPERTY TAXES	371,603	303,772	333,426	288,410	242,098	263,389
SALES TAX	330,000	500,000	330,000	504,729	378,894	409,552
BUS. TAXES CABLE TV	24,000	22,000	24,000	12,726	24,220	22,328
BUS. TAX - TELEPHONE	50,000	59,323	46,000	61,784	52,371	37,471
BUS. TAX - PUD	98,000	98,000	98,000	75,655	99,912	105,058
BUS. TAXES - WATER	92,000	91,882	91,882	106,664	102,712	91,922
BUS. TAX - STORM WATER	10,400	-		10,421	10,294	9,882
PROPERTY TAXES - Uncollected	(14,000)		(14,000)			
REET - Moved to fund 003					60,442	54,492
GAMBLING TAX	26,000	26,017	35,000	44,248	50,642	58,231
<b>TOTAL TAXES</b>	<b>988,003</b>	<b>1,100,994</b>	<b>944,308</b>	<b>1,104,638</b>	<b>1,021,585</b>	<b>1,052,325</b>
<b>LICENSES &amp; PERMITS</b>						
BUSINESS LICENSES	50,000	50,540	50,000	51,398	50,080	53,844
BUILDING PERMITS - LONG BEACH	60,000	78,000	80,000	259,342	113,898	103,610
BUILDING PERMIT - ILWACO	40,000	30,000	40,000	42,405	68,115	119,598
VARIANCES & MISC. PLANNING	1,500	1,620	1,500	1,632	2,674	3,611
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>151,500</b>	<b>160,160</b>	<b>171,500</b>	<b>354,775</b>	<b>234,767</b>	<b>280,663</b>
<b>INTERGOVERNMENTAL REVENUE</b>						
ILWACO COURT CONTRACT	8,000	9,663	4,000	10,388	8,386	3,640
ILWACO JAIL FEES	5,000	-	5,000	1,573		
PUD PRIVILEGE TAX	12,500	12,616	12,000	12,500	11,858	11,784



## City of Long Beach Current Expense Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
CRIMINAL JUSTICE-HI CRM	2,500	2,936	2,500	6,913	8,694	6,013
CTED GMA GRANT		1,250		8,500	9,000	
CRIM JUS-POP	750	829	750	1,098	525	1,006
CRIM JUS-DCD #1	100	284	100		517	6
DUI - CITIES	200	200	200	336	232	229
LIQUOR EXCISE TAXES	5,500	7,028	5,500	6,629	5,982	5,565
LIQUOR BOARD PROFITS	9,000	9,919	9,000	10,644	9,051	9,646
<b>TOTAL INTERGOVERNMENTAL REV.</b>	<b>43,550</b>	<b>44,725</b>	<b>39,050</b>	<b>58,579</b>	<b>54,245</b>	<b>37,889</b>
<b>CHARGES FOR SERVICES</b>						
WARRANT COSTS	2,161	2,161	2,791	2,791	2,293	2,509
DEF PROS ADM CS	-	-	159	159	25	142
COPY/TAPE FEES	-	-	-	31	-	-
FIRE PROTECTION SERVICES	300	324	345	304	365	301
ADULT PROB. CHGS.	890	890	2,550	2,550	3,215	7,046
SNTNC COMPL FEE		255		25		
LEWIS & CLARK STATUETTES	-	-	-		-	2,250
LEWIS & CLARK BRICKS	-	-	150	205	20	115
<b>TOTAL CHARGES FOR SERVICES</b>	<b>3,351</b>	<b>3,630</b>	<b>5,995</b>	<b>6,065</b>	<b>5,917</b>	<b>12,363</b>
<b>FINES &amp; FORFEITS</b>						
MUNICIPAL COURT FINES						
JIS/TRAUMA & LOCAL JIS ACCNT.	396	396	317	317	920	1,650
LOCAL/JIS ACCOUNT	1,936	1,936	6,273	6,273	6,601	3,808
TRAFFIC INFRACTION	2,000	3,417		1,834		
NON-TRAFFIC INFRACTION	27	27	25	25	86	75

## City of Long Beach Current Expense Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
CRIME VICTIMS	62	62	361	361	249	565
OTHER INFRACTIONS	86	86	242	242		
PARKING INFRACTION	-	-	60	60	110	110
DUI FINES		463		1,116	376	17
CRIMINAL TRAFFIC MISD.	72	72	288	288	854	747
CRIMINAL TRAFFIC MESDEMEANOR	2,663	2,663	1,380	1,380	2,259	1,367
CNTY DRUG BUY	686	686	1,715	1,715	1,132	1,613
CITY DRUG BUY	956	956	1,883	1,883	896	387
INVESTIGATIVE FUND ASSESSMENT	546	546	1,090	1,090	2,651	1,337
OTHER CRIMINAL NON-TRAFFIC	255	255	416	416	341	387
COURT COST RECOUPMENTS	3,000	3,000	4,073	4,073	1,690	516
CRIME VICTIMS	1,878	1,878	2,587	2,587	3,492	1,470
PUBLIC DEFENDER FEES		-		-	265	98
PUBLIC DEFENSE COSTS		-		-		
INTERPRETER	(49)	(49)	(25)	(25)	(74)	(25)
<b>TOTAL FINES &amp; FORFEITS</b>	<b>14,513</b>	<b>16,393</b>	<b>20,686</b>	<b>23,636</b>	<b>21,847</b>	<b>14,124</b>
<b>MISCELLANEOUS REVENUES</b>						
INVESTMENT INTEREST	12,000	12,000	12,000	14,859	17,579	9,692
COURT BANK CHARGES	-	-	-		(18)	(236)
SALES INTEREST	500	1,405	500	1,905	1,373	922
RENT REVENUE	3,000	18,000	18,000	16,450	14,375	11,285
BINGO BUILDING RENT	13,500	13,500	13,500	2,250	2,250	2,250
EMS DONATIONS	4,800	-	-		-	-
FUND CONTRIBUTIONS	1,000	10,813	1,000	1,559	5,625	1,246
ILWACO COURT CONTRACT						20,000
MISCELLANEOUS REVENUES	2,000	2,040	2,000	2,765	2,612	2,216
NSF REVENUES	-	-	21	21	(22)	17

## City of Long Beach Current Expense Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TOTAL MISCELLANEOUS REVENUES	36,800	57,758	47,021	39,809	43,775	47,391
TOTAL REVENUES	1,237,717	1,383,659	1,228,560	1,587,504	1,382,135	1,444,754
NON-REVENUES						
CRIME VICTIMS	112	112	224	224	179	205
LOAN REPAYMENT - STREETS				25,879		100,000
TRANSFER FROM CE SINKING						
CONTINGENT REVENUES	100,000		100,000			
JIS/TRAUMA	1,163	1,163	1,475	1,475	1,407	1,022
LOCAL/JIS ACCOUNT	48	48	79	79	7	6
REFUNDS	-	-	-	-	50	-
OTHER RECEIPTS	1,000	3,955	1,000	-	90	-
TOTAL NON-REVENUES	102,323	5,278	102,778	27,658	1,733	101,233
TOTAL CURRENT EXPENSE FUND	1,705,582	1,895,217	1,597,825	1,916,101	1,683,040	1,696,314

## **2009 BUDGET NARRATIVE**

### **DEPARTMENT: CURRENT EXPENSE – FINANCE & ADMINISTRATION (001)**

#### **Program Description:**

The City Administrator is the administrative head of all the departments of the City. The administrator is hired by the Mayor and reports directly to the Mayor and City Council. Work by the Administrator involves considerable interaction with Council, citizens, commissions, other governmental agencies and staff. The Administrator spends considerable time on projects related to capital projects, personnel (performance reviews, employee relations, labor law issues, union issues and so forth), budget administration and tourism strategies. The City Administrator, along with the review of the Mayor, is responsible for the creation and distribution of Council agenda packets to Council and staff and a weekly City Council Report distributed to the Governing Body and Staff. The Administrator also maintains a "City Blog" on the City Webpage.

The Finance Department is responsible for all finance aspects of the city, record keeping (City Clerk duties) and the Director provides information technology for all departments.

The primary work by the Finance Department includes: utility and business license billing, cash receipts, accounts payables, payroll/benefits processing, debt and investment management, grant and project management, annual budgeting, financial reporting and front office customer service. The Human Resources area is responsible for personnel/benefits administration,

Some of the IT duties involve assisting all departments with computer problems and the purchase of all hardware and software. Other IT duties include the maintenance of the City Webpage and the responsibility of posting agenda packets to the city website. In addition, this department is responsible (The City Clerk duties) for all historical records, which includes archiving, storage and destruction of records for all departments, maintaining minutes and agendas of City Council, Planning Commission and various City boards and commission meetings, legal advertising and responding to public document requests under State of Washington Public Records Act.

The City Attorney's funding and the City's membership in the Association of Washington Cities (AWC) is included in the Current Expense fund for Finance and Administration.

#### **Personnel:**

The staffing of this department includes the City Administrator, the Finance Director, the Municipal Court Clerk, the Personnel Clerk and the Billing Clerk. The Events and Tourism Coordinator also assists in the receptions duties. In addition, the City Attorney is accounted for in this budget. The City Attorney is appointed by the Mayor with Council approval and he is considered a contract employee of the City.

FTEs		
<u>2007</u> 4.60	<u>2008</u> 4.60	<u>2009</u> 4.60

**Budget Comments:**

**Information Technology:**

We will be looking to upgrade our server in the IT system. In addition we will start to upgrade our accounting software. The upgrade to the accounting software and this will be a two to three year process. We will be looking at the purchase of a server to replace our old unit which is now about seven years old. In addition, we will be purchasing a new recorder unit to replace the unit we now use which belongs to the county.

The City Council has increased the City Attorney's monthly retainer to a \$1,000 per month plus \$1,800 for litigation.

**City of Long Beach Current Expense Fund  
Expenditures - Finance & Administration**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>FINANCE &amp; ADMINISTRATION</b>						
SALARIES	62,250	59,684	59,611	47,802	60,550	58,221
BENEFITS	22,564	21,025	20,449	15,369	19,089	16,987
OPERATING SUPPLIES	4,000	3,500	4,000	3,462	3,944	3,329
ACCOUNTING SERVICES	4,000	17,024	4,000	17,394	4,230	5,608
PROFESSIONAL SERVICES	18,400	5,000	18,400	40,737	18,413	22,021
COMMUNICATIONS	1,500	1,500	1,500	1,566	1,455	1,240
TRAVEL	2,500	4,000	2,500	2,488	4,288	1,944
TRAINING	1,500	136	1,500	354	2,707	-
LEGAL ADVERTISING	500	300	500	183	139	175
REPAIRS AND MAINTENANCE		400		350		171
INSURANCE	21,000	20,000	20,000	17,966	17,000	17,000
DUES & ASSOCIATIONS	1,500	-	1,500	-	-	-
MISCELLANEOUS		200		40	109	957
EQUIPMENT	4,000	2,000	4,000		1,220	155
<b>TOTAL FINANCE &amp; ADMINISTRATION</b>	<b>143,714</b>	<b>134,769</b>	<b>137,960</b>	<b>147,712</b>	<b>133,144</b>	<b>127,808</b>
<b>LEGAL</b>						
PROFESSIONAL SERVICES	13,200	13,805	12,000	11,266	10,860	11,470
<b>TOTAL LEGAL</b>	<b>13,200</b>	<b>13,805</b>	<b>12,000</b>	<b>11,266</b>	<b>10,860</b>	<b>11,470</b>
<b>FACILITIES</b>						
OPERATING SUPPLIES		900		1,035	1,508	681

**City of Long Beach Current Expense Fund  
Expenditures - Finance & Administration**

<b>DESCRIPTION</b>	<b>2009 Budget</b>	<b>2008 Projected</b>	<b>2008 Budget</b>	<b>2007 Actual</b>	<b>2006 Actual</b>	<b>2005 Actual</b>
UTILITIES	2,200	2,500	2,200	2,632	2,282	2,338
REPAIRS & MAINTENANCE	1,000	300	1,000	329	-	1,094
MISCELLANEOUS	500	1,320	500	1,960	2,279	1,760
REMODELING - CITY HALL	6,500	2,000	6,500	2,841	6,506	8,565
<b>TOTAL FACILITIES</b>	<b>10,200</b>	<b>7,020</b>	<b>10,200</b>	<b>8,797</b>	<b>12,575</b>	<b>14,438</b>
<b>ASSOCIATION WASHINGTON CITIES CONTRIBUTIONS</b>	760	-	653	-	-	561
<b>TOTAL AWC</b>	<b>760</b>	<b>-</b>	<b>653</b>	<b>-</b>	<b>-</b>	<b>561</b>
<b>TOTAL</b>	<b>167,874</b>	<b>155,594</b>	<b>160,813</b>	<b>167,775</b>	<b>156,579</b>	<b>154,277</b>

## **2009 BUDGET NARRATIVE**

### **DEPARTMENT: CURRENT EXPENSE – FIRE CONTROL (001)**

#### **Program Description:**

The Long Beach Volunteer Fire department operates to protect the life and property of residents and visitors to our community. The Fire department provides fire protection to Long Beach city limits, Ilwaco city limits (auto response) and Chinook & Fire District #1 (mutual aid). The Fire department has also started providing medical aid within Long Beach and in certain situations outside city limits.

Long Beach Fire responds to approximately 60-70 Fire calls per year, and between 300 and 400 emergency medical calls during our first year. The Fire Department has three (3) engines, two (2) aerials, three (3) wild-land fire response vehicles, one (1) aid truck and one (1) unlicensed Basic Life Support ambulance.

#### **Personnel:**

The Fire department is an all volunteer department with the Chief and Assistant Chief receiving a small stipend for their extra time and work. Staffing levels will fluctuate between twenty five and thirty members. Volunteers are paid ten dollars per training meeting with close to forty training opportunities per year. Volunteers on average attend around eleven training meetings per year.

#### **Budget Comments:**

The Fire department has good equipment which the community has been very supportive in maintaining our inventory. There are no significant budget expenditures for the FY of 2009.



## City of Long Beach Current Expense Fund Expenditures - Fire Department

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
SALARIES	18,400	8,400	18,400	8,400	8,400	8,600
BENEFITS	4,800	3,600	4,800	3,475	1,206	3,486
OPERATING SUPPLIES	8,000	12,000	8,000	12,818	9,988	6,215
OFFICE SUPPLIES	500	-	500	245	54	64
PROFESSIONAL SERVICES	250	150	250	858	711	220
COMMUNICATIONS	5,500	5,500	5,500	4,420	4,628	3,970
TRAVEL	1,500	300	1,500	195	616	210
INSURANCE	20,000	20,000	20,000	17,966	17,000	17,000
FACILITIES	20,000		20,000			
UTILITIES	4,500	4,500	4,500	4,301	3,001	3,526
REPAIRS & MAINTENANCE	12,000	15,000	12,000	17,901	7,964	11,864
MISCELLANEOUS	1,000	120	1,000	954	1,515	1,033
EQUIPMENT	10,000	6,500	10,000	26,515	1,817	7,666
TRAINING	1,500	1,676	1,500	603	-	2,338
<b>TOTAL FIRE CONTROL</b>	<b>107,950</b>	<b>77,746</b>	<b>107,950</b>	<b>98,649</b>	<b>56,899</b>	<b>66,193</b>

## 2009 BUDGET NARRATIVE

### DEPARTMENT: CURRENT EXPENSE - MAYOR AND CITY COUNCIL (001)

#### Program Description:

The Mayor and City Council serve as the legislative body of the City. The Mayor is the Chief Administrative Officer for the City. The Council is made up of five members elected at large on a non-partisan basis for overlapping four-year terms. Every two years the Council members elect a Mayor Pro-tem from among their membership to fill in for the Mayor in his absents and represent the City at official functions.

Work by the Council involves considerable interaction with citizens, commissions, other governmental agencies, and staff. Regular meetings of the Council are held every first and third Monday evenings starting at 7:00 PM. Work sessions are only held when necessary to devote extra study to an issue.

#### Personnel:

<u>2007</u>	<u>2008</u>	<u>2009</u>
1.0 Mayor	1.0 Mayor	1.0 Mayor
5.0 Council Members	5.0 Council Members	5.0 Council Members

#### Budget Comments:

All Council members are paid a monthly salary of \$300. The Mayor is paid an additional \$500 per month. The remaining expenses are associated with advertising, the costs of meetings and a portion of the meeting facilities, and occasional travel required during the year.

**City of Long Beach Current Expense Fund  
Expenditures - Mayor and City Council**

<b>DESCRIPTION</b>	<b>2009 Budget</b>	<b>2008 Projected</b>	<b>2008 Budget</b>	<b>2007 Actual</b>	<b>2006 Actual</b>	<b>2005 Actual</b>
SALARIES	24,000	24,000	24,000	25,700	24,000	24,000
BENEFITS & TAXES	3,852	2,000	2,295	2,434	1,918	1,989
OFFICE SUPPLIES	500	400	500	368	1,069	641
TRAVEL	3,000	300	5,000	-	1,516	264
LEGAL ADVERTISING	500	100	500	63	-	258
MISCELLANEOUS	5,500	7,189	5,000	3,319	6,931	7,997
EQUIPMENT	1,000	5,000	5,000	-	-	-
<b>TOTAL LEGISLATIVE</b>	<b>38,352</b>	<b>38,989</b>	<b>42,295</b>	<b>31,884</b>	<b>35,434</b>	<b>35,149</b>

## 2009 BUDGET NARRATIVE

### DEPARTMENT: CURRENT EXPENSE - JUDICIAL – MUNICIPAL COURT (001)

#### Program Description:

This department provides for the activities of the Long Beach Municipal Court. The Court handles citations issued by the Long Beach Police Department in Long Beach and Ilwaco. The citations are for traffic, parking, code violations and misdemeanor crimes. The Court procedures are administered by the Long Beach Municipal Judge who is an attorney licensed to practice in Washington. Court sessions are held twice a month and jury trials are scheduled if needed.

The cost of an attorney for indigent defendants is also paid out of this fund as is any jail costs associated with decisions of this court which covers both Long Beach and Ilwaco.

#### Personnel:

FTEs		
<u>2007</u>	<u>2008</u>	<u>2009</u>
1.0 Judge 0.65 Clerk	1.0 Judge 0.65 Clerk	1.0 Judge 0.65 Clerk

#### Budget Comments:

Since 2008 and continuing in 2009, the Court Staff will take an aggressive position on the collection of past due fines. The present collection to ticket ratio is 88%, which is good, but we are working to see if we can not collect more, especially when some offenders leave the area with the idea they will not have to pay.

**City of Long Beach Current Expense Fund  
Expenditures - Judicial - Municipal Court**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>JUDICIAL</b>						
SALARIES	40,657	38,395	34,285	39,015	38,975	39,294
BENEFITS	14,639	5,344	13,387	6,592	6,527	9,604
OPERATING SUPPLIES	2,000	2,000	2,000	4,645	1,434	789
LEGAL FEES	11,000	10,000	11,000	9,870	11,762	9,925
COMMUNICATIONS	800	425	800	433	404	481
TRAVEL	750	-	750	148	318	302
MISCELLANEOUS	1,000	-	1,000	-	100	156
EQUIPMENT		4,000	4,000			
COUNTY JAIL - LONG BEACH	12,500	10,000	12,500	11,544	9,907	11,555
COUNTY JAIL - ILWACO	5,000	2,400	5,000	1,572		
<b>TOTAL JUDICIAL</b>	<b>88,346</b>	<b>72,564</b>	<b>84,722</b>	<b>73,819</b>	<b>69,426</b>	<b>72,106</b>

## 2009 BUDGET NARRATIVE

### DEPARTMENT: COMMUNITY DEVELOPMENT:

#### CURRENT EXPENSE – PLANNING (001)

#### CURRENT EXPENSE – BUILDING INSPECTOR (001)

#### Program Description:

The **Community Development Department** is comprised of the **Planning** and **Building** Departments. The Community Development Department reviews and issues all development approvals and permits. A substantial part of the Community Development Department's job is to provide information to the public, property owners, developers and other interested parties regarding land use, construction, city ordinances, codes and permitting processes.

The Community Development Department provides assistance to other departments, including water and sewer, streets, stormwater and parks. Assistance ranges from coordination of plan review and permitting and issuance of right-of-way permits, to review of comprehensive plans and special projects. The department also conducts code enforcement activities as needed, in cooperation with other departments. The Community Development Department continues to work to make sure appropriate informational handouts are available, and that information on the city's website is complete and current.

#### Planning Department:

Planning activities include general planning, long range planning and special projects. General planning consists of day-to-day activities and development review, including design review, sign permits, plats, conditional use permits, and variances. It may also include more complex projects that require shoreline substantial development permits, applications for annexations, environmental review, and permits for development in critical areas. A summary of project activity is contained in the table, below.

Long range planning focuses on the preparation, maintenance, and update of plans, such as the Comprehensive Plan, Zoning Ordinance, Shoreline Master Plan (SMP), Critical Areas Ordinance (CAO), Design Review Guidebook and other regulatory documents. The Comprehensive Plan Update, and the associated updates to the Zoning Ordinance, Unified Development Ordinance, CAO and SMP was begun in 2006 and will continue into 2008. In 2008, updates of the *Design Review Guidebook* and the *Development Guidelines and Public Works Standards* are planned.

The Planning Department provides staffing to the Planning Commission, which meets on the 2<sup>nd</sup> Tuesday of each month. The Planning Department also acts as staff for applications considered by the Hearings Examiner. The Hearings Examiner is a contracted position, providing services to the City as needed.

<b>PLANNING ACTIVITY 2006 – PRESENT</b>			
<b>Design Review</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Single Family residences	20	7	3
Multi-Family Residences	1	1	0
Commercial	1	3	4
Accessory buildings	3	5	6
Additions	6	5	8
Alterations	21	19	8
Fences/Landscaping	5	3	6
Amendments	3	6	2
<b>TOTAL DESIGN REVIEW</b>	<b>60</b>	<b>49</b>	<b>37</b>
<b>Other Permits</b>			
<b>Signs</b>	15	14	17
<b>Variances</b>	2	1	0
<b>Conditional Use Permits</b>	4	6	5
<b>Short Plats</b>	4	2	2
<b>Long Plats</b>	0	0	0
<b>Boundary Line Adjustments</b>	2	5	4
<b>Shoreline Substantial Development Permits</b>	1	0	8
<b>JARPA permits</b>	1	1	0
<b>Special Use Permits</b>	0	1	1
<b>TOTAL PROJECTS</b>	<b>89</b>	<b>128</b>	<b>74</b>

#### **Building Department:**

The Building Department is responsible for reviewing plans, issuing building permits and conducting inspections to ensure that construction is conducted in accordance with all applicable codes and approved development plans. The Building Department also administers the floodplain program and is in charge of property addressing.

The Building Department provides building permit and inspection services to the City of Ilwaco; in the period from 2005 to present, approximately 40% of the total building permits issued annually have been in Ilwaco.

BUILDING PERMIT ACTIVITY 2005 – PRESENT								
	2005		2006		2007		2008	
	Long Beach	Ilwaco	Long Beach	Ilwaco	Long Beach	Ilwaco	Long Beach	Ilwaco
Single Family Residences	20	12	13	5	17	9	10	3
Manufactured Homes	3	5	3	0	1	0	0	0
Condos/Townhomes	4 (10 units)	5 (9 units)	6 (25 units)	5 (10 units)	1 (98 units)	0	0	0
Commercial	1	2	1	2	3	2	6	2
Accessory buildings	3	2	1	4	6	7	1	0
Additions	6	6	7	7	7	4	3	8
Alterations	13	5	8	9	16	8	16	9
Minor	10	3	14	3	12	5	7	7
Total by City	60	40	53	35	62	35	43	29
<b>TOTAL PERMITS</b>	<b>100</b>		<b>88</b>		<b>97</b>		<b>72</b>	

We can see the drop in building as the economy turns down between 2007 and 2008. In 2007, the City of Long Beach issued permit valuations of \$27,297,507 and Ilwaco issue a total of \$3,421,281. IN 2008, the City of Long Beach issued \$5,082,965 and Ilwaco issued \$3,203,819. The total in 2007 for both communities was \$30,718,788 and in 2008 \$8,286,784.

**Personnel:**

The Community Development Department is comprised of 2 staff - the **Community Development Director** and the **Building Inspector**.

**FTEs**

<u><b>2007</b></u> 2.0	<u><b>2008</b></u> 2.0	<u><b>2009</b></u> 2.0
---------------------------	---------------------------	---------------------------

**Budget Comments:**

In FY 2009 there are no significant budget changes anticipated for expenditures, but the revenue flow from fees for planning activities and for building permits continues to drop due to the overall poor economic conditions. During FY 2009 we do plan on looking at the fees the City charges for planning activities and possibly consider increases as they have not been increased since the 1990's.



## City of Long Beach Current Expense Fund Expenditures - Community Development

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>PLANNING</b>						
SALARIES	47,151	16,344	32,024	15,310	11,473	6,691
BENEFITS	11,028	4,388	8,694	3,985	2,806	1,998
OPERATING SUPPLIES	2,500	2,700		3,676	2,125	3,012
PRINTING	-	-	500	-	730	-
PROFESSIONAL SERVICES	15,000	18,000	10,000	117,949	85,092	41,671
TRAVEL	750	750	750	739	170	2,203
LEGAL ADVERTISING	3,000	3,000	2,500	2,781	3,195	2,382
REPAIRS AND MAINTENANCE						140
MISCELLANEOUS	1,000	100	1,000	-	-	2,036
EQUIPMENT	1,000	1,211	1,000	1,410	-	2,281
LEGAL SERVICES	25,000	-	25,000	96		1,622
TRAINING	2,000	95	2,000	335	134	290
MEMBERSHIP	350	-	350	-	-	-
<b>TOTAL PLANNING</b>	<b>108,778</b>	<b>46,587</b>	<b>83,818</b>	<b>146,282</b>	<b>105,726</b>	<b>64,327</b>
<b>BUILDING INSPECTOR</b>						
SALARIES	30,212	23,112	28,208	22,312	37,454	30,963
BENEFITS	14,439	5,833	12,934	5,402	12,795	5,881
OPERATING SUPPLIES	500	1,000	500	1,229	973	175
PRINTING	150	-	150	-	-	50
PROFESSIONAL SERVICES	500	-	1,000	101	-	13,396

**City of Long Beach Current Expense Fund  
Expenditures - Community Development**

<b>DESCRIPTION</b>	<b>2009 Budget</b>	<b>2008 Projected</b>	<b>2008 Budget</b>	<b>2007 Actual</b>	<b>2006 Actual</b>	<b>2005 Actual</b>
TRAINING	700	625	700		20	-
TRAVEL	1,850	2,000	1,350	1,446	1,552	1,097
MISCELLANEOUS	500	-	500	-	-	1,590
EQUIPMENT	2,000	212	2,000	-	-	456
MEMBERSHIPS	350	-	350	-	-	
<b>TOTAL BUILDING INSPECTOR</b>	<b>51,201</b>	<b>32,782</b>	<b>47,692</b>	<b>30,490</b>	<b>52,794</b>	<b>53,608</b>
<b>TOTAL</b>	<b>159,979</b>	<b>79,370</b>	<b>131,510</b>	<b>176,772</b>	<b>158,520</b>	<b>117,935</b>

## 2009 BUDGET NARRATIVE

### DEPARTMENT: CURRENT EXPENSE – PARKS DEPARTMENT (001)

#### Program Description:

The Parks Department is responsible for maintaining eight mini-parks within the downtown area. In addition, the Park's staff maintains Culbertson Park, which has three baseball fields, a skate board park, basketball and tennis courts, playground equipment, picnic shelter, a concession stand and restrooms. The department is also responsible for the setup, clean up and take down of numerous festivals.

#### Personnel:

The full time employees in the Parks Department are cross-trained and work in the Streets Department and the Storm Water Department. There are also two part time employees hired for the peak summer season.

FTEs		
<u>2007</u>	<u>2008</u>	<u>2009</u>
1.5	2.0	2.0

#### Budget Comments:

Most of the activity in Parks this year involves the maintenance repair to park infrastructure along with a couple of small capital purchases. The new projects include the construction of "The Shipwrecks of the Pacific" memorial walkway and new playground equipment for Culbertson Park. In addition we will budget money to set up a new space for the skate park, which will be moved to a new location yet to be determined. We will also be building the Bolstad Beach Shelter, a project that we wanted to do in 2008, but were unable to get to due to permitting issues.

There are several significant maintenance projects which include:

- Repair and replace siding on the Train Depot, plus repaint.
- Engineering analysis of the Boardwalk and funding for prioritized repairs.
- Replace portable beach wind shelter.
- Paint Bolstad restrooms and old Kite Museum.
- Repair and replace siding and paint the south end of City Hall.

**City of Long Beach Current Expense Fund  
Expenditures - Parks**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
SALARIES	67,478	69,711	64,787	57,874	54,028	38,954
BENEFITS	25,304	30,344	22,158	20,590	17,481	13,779
OPERATING SUPPLIES	23,000	27,000	23,000	27,631	19,442	20,629
PROFESSIONAL SERVICES	17,000		17,000			
INSURANCE	11,000	11,000	11,000	9,881	9,018	9,018
UTILITIES	8,000	8,000	8,000	7,651	6,713	6,833
REPAIRS & MAINTENANCE	25,000	23,000	20,000	25,213	22,902	12,304
MISCELLANEOUS	18,000	15,000	1,000	19,870	21,077	19,483
EQUIPMENT	2,000	2,000		1,606	6,245	1,661
CULBERTSON PARK IMPROVEMENTS	3,700	975		1,742	23,950	1,386
PICNIC SHELTER						
SKATEBOARD PARK					4,769	
LANDSCAPING	5,000	13,000	3,000	6,729	2,100	2,400
RESTROOM FACILITIES	-	2,575	-	1,153	161	2,357
DUNE PARK	5,000	-	30,000	-	-	-
TREE CONTROL	5,000	5,325	5,000	5,034	5,390	
TRAIN DEPOT	1,620	202	1,620	412	103	559
BOARDWALK MISC.	1,000	-	1,000	-	3,101	877
<b>TOTAL PARKS</b>	<b>218,102</b>	<b>208,133</b>	<b>207,565</b>	<b>185,386</b>	<b>196,480</b>	<b>130,242</b>

**City of Long Beach Current Expense Fund  
Expenditures - Other Expenditures**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>CIVIL DEFENSE</b>						
EMERGENCY MANAGEMENT	14,647	6,664	6,000	4,089	4,011	2,998
<b>TOTAL CIVIL DEFENSE</b>	<b>14,647</b>	<b>6,664</b>	<b>6,000</b>	<b>4,089</b>	<b>4,011</b>	<b>2,998</b>
<b>BEACH PATROL</b>						
PROFESSIONAL SERVICES	12,000	11,000	12,000	10,500	11,000	10,000
<b>TOTAL BEACH PATROL</b>	<b>12,000</b>	<b>11,000</b>	<b>12,000</b>	<b>10,500</b>	<b>11,000</b>	<b>10,000</b>
<b>AIR POLLUTION</b>						
OLYMPIC AIR POLLUTION CONTROL	657	655	700	628	510	505
<b>TOTAL AIR POLLUTION</b>	<b>657</b>	<b>655</b>	<b>700</b>	<b>628</b>	<b>510</b>	<b>505</b>
<b>PACE</b>						
CONTRIBUTIONS	5,000	5,000	5,000	-	-	-
<b>TOTAL PACE</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Long Beach Current Expense Fund  
Expenditures - Other Expenditures**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>ALCOHOLISM</b>						
COUNTY CONTRIBUTION	300	260	300	341	299	311
<b>TOTAL ALCOHOLISM</b>	<b>300</b>	<b>260</b>	<b>300</b>	<b>341</b>	<b>299</b>	<b>311</b>
<b>OTHER EXPENDITURES</b>						
LOAN TO STREETS	-	-	-	25,000	-	23,000
LOAN TO 105 CAPITAL IMPROV.	-	-	-	-	-	-
AGENCY DISBURSEMENTS	20,000	20,169	20,000	19,868	58,075	36,816
<b>TOTAL OTHER EXPENDITURES</b>	<b>20,000</b>	<b>20,169</b>	<b>20,000</b>	<b>44,868</b>	<b>58,075</b>	<b>59,816</b>
<b>TRANSFERS</b>						
TRANSFER TO LAW ENFORCEMENT	627,000	551,616	551,616	530,400	530,400	530,400
BINGO BUILDING BOND	9,709	9,709	9,709	9,710	9,709	9,709
TRANSFER TO CE. SINKING		300,000		75,000	100,000	200,000
TRANSFER TO FIRE EQUIP.	5,000	5,000	5,000	-	16,000	7,500
CONTINGENT EXPENDITURES	100,000		100,000			
<b>TOTAL TRANSFERS</b>	<b>741,709</b>	<b>866,325</b>	<b>666,325</b>	<b>615,110</b>	<b>656,109</b>	<b>747,609</b>

**City of Long Beach Current Expense Fund  
Expenditures - Other Expenditures**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TOTALS	794,313	910,073	710,325	675,536	730,003	821,239

## **2009 BUDGET NARRATIVE**

### **DEPARTMENT: CURRENT EXPENSE SINKING FUND (002)**

#### **Program Description:**

The best way to describe this fund is it is our "rainy day fund". The Governing Body has determined that we need to set aside a portion of our "carry-over" from one fiscal year to the next. Depending on how big that carry-over is will determine if we can transfer money from the Current Expense Fund to the Current Expense Sinking Fund.

#### **Budget Comments:**

The amount transferred in this fund will not be determined until the end of the FY 2009. In FY 2008 we were able to transfer \$300,000 and we would hope to be able to transfer at least \$100,000 in FY 2009.



## City of Long Beach Current Expense Sinking Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>CURRENT EXPENSE SINKING FUND</b>						
BEGINNING FUND BALANCE	693,324	386,324	510,921	1,756	200,207	207
LOAN REPAYMENT - STREETS				303,915		
INVESTMENT INTEREST	6,000	7,000	6,000	5,653	1,549	-
<b>TOTAL REVENUES</b>	<b>6,000</b>	<b>7,000</b>	<b>6,000</b>	<b>309,568</b>	<b>1,549</b>	<b>-</b>
TRANSFER FROM 001 - C.E.	-	300,000	-	75,000	100,000	200,000
<b>TOTAL CURENT EXPENSE SINKING</b>	<b>699,324</b>	<b>693,324</b>	<b>516,921</b>	<b>386,324</b>	<b>301,756</b>	<b>200,207</b>

## Expenditures

<b>CURRENT EXPENSE SINKING FUND</b>						
ENDING FUND BALANCE	699,324	693,324	516,921	386,324	1,756	200,207
TRANSFER TO 001 - C.E.	-	-	-	-		
TRANSFER TO 101 - STREETS	-	-	-	-	300,000	-
MISCELLANEOUS						
<b>TOTAL CURRENT EXPENSE SINKING</b>	<b>699,324</b>	<b>693,324</b>	<b>516,921</b>	<b>386,324</b>	<b>301,756</b>	<b>200,207</b>

## **2009 BUDGET NARRATIVE**

### **DEPARTMENT: CAPITAL PROJECTS (003)**

#### **Program Description:**

This fund is designed to save real estate excise tax the City receives and will be used to pay for Council approved Capital projects. In the past this revenue has been used primarily for street upgrades.

#### **Budget Comments:**

Due to the downturn in the economy we believe the funding source for this fund will drop significantly in FY 2009. Due to this we have only planned on a \$60,000 expenditure on street upgrades.

## City of Long Beach Capital Projects Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>CAPITAL PROJECTS FUND</b>						
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>134,040</b>	<b>64,040</b>	<b>53,535</b>	-		
REAL ESTATE EXCISE TAX	35,000	68,000	35,000	63,782		
INVESTMENT INTEREST	1,500	2,000	100	258		
<b>TOTAL REVENUES</b>	<b>36,500</b>	<b>70,000</b>	<b>35,100</b>	<b>64,040</b>		
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>170,540</b>	<b>134,040</b>	<b>88,635</b>	<b>64,040</b>		

## Expenditures

### CAPITAL PROJECTS FUND

ENDING FUND BALANCE	110,540	134,040	28,635	64,040		
STREET IMPROVEMENTS	60,000		60,000	-		
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>170,540</b>	<b>134,040</b>	<b>88,635</b>	<b>64,040</b>		

## 2009 BUDGET NARRATIVE

### DEPARTMENT: LAW ENFORCEMENT (004)

#### Program Description:

The goal of the Long Beach Police Department personnel is to provide the highest quality police services possible within the budgetary framework. As with any public safety agency, payroll and associated costs comprise the greatest portion of our budget.

The Long Beach Police Department has been able to maintain 24-hour Police coverage to the Long Beach and Ilwaco communities with the service provided to Ilwaco through a contractual arrangement with that community.

#### Personnel:

Our staffing has remained the same for several years. We did add the position of Sergeant last in 2007, but we did not increase the total number of officers on the street. Presently we have six officers including the Chief and one administrative Assistant, plus two part time officers in the summer months and a part time code enforcement officer.

In 2008 we added the part time position of Code Enforcement Officer. At the present time we will continue to fill this position with an individual who also is one of the part time summer officers.

#### FTEs

<u>2007</u>	<u>2008</u>	<u>2009</u>
7.5	7.75	7.75

#### Budget Comments:

Costs for supplies and services to the Police Department have risen this past year, causing an increase in certain budgetary items. To offset these increases, we have decreased budget items that do not affect our service to the community, thus reducing our materials and supplies budget by a small percentage. With the current budget and economic outlook, we will explore other revenue sources such as grants, to continue our level of service to the community. The Police Department was able to obtain numerous Federal Grants this past year. With the grant money the Department was able to purchase five Mobil Data Computers (MDC's) for our patrol vehicles as well as new firearms to issue to our officers.

## City of Long Beach Law Enforcement Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>21,327</b>	<b>57,500</b>	<b>76,759</b>	<b>106,220</b>	<b>93,308</b>	<b>60,774</b>
WEAPONS PERMITS	1,000	1,077	1,000	917	739	812
WASPC GRANT	-	1,195	-	1,786	-	5,889
LAW ENFORCEMENT SERVICES	177,806	170,967	170,969	164,392	158,070	151,990
STOP GRANT	-	954	-		1,832	-
INVESTMENT INTEREST	500	800	500	2,386	1,137	523
OTHER RECEIPTS	1,000	2,404	1,000	10,896	12,907	945
<b>TOTAL REVENUES</b>	<b>180,306</b>	<b>177,397</b>	<b>173,469</b>	<b>180,377</b>	<b>174,684</b>	<b>160,159</b>
TRANSFER FROM CURRENT EXPENSE FUND	627,000	551,616	551,616	530,400	530,400	530,400
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>627,000</b>	<b>551,616</b>	<b>551,616</b>	<b>530,400</b>	<b>530,400</b>	<b>530,400</b>
<b>TOTAL POLICE FUND REVENUES</b>	<b>828,633</b>	<b>786,513</b>	<b>801,844</b>	<b>816,997</b>	<b>798,391</b>	<b>751,333</b>

## Expenditures

SALARIES	421,015	402,527	377,071	379,784	378,160	350,345
BENEFITS	180,000	192,939	165,179	178,014	161,606	140,179
OPERATING SUPPLIES	27,000	27,000	27,000	29,183	30,935	23,990
OFFICE SUPPLIES	4,000	4,000	4,000	5,225	1,834	3,387
PROFESSIONAL SERVICES	5,000	3,500	5,000	1,585	5,372	11,836

## City of Long Beach Law Enforcement Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
COMMUNICATIONS	52,000	37,000	37,000	36,364	35,111	34,013
TRAVEL	5,000	6,000	4,000	2,846	2,079	3,882
INSURANCE	22,000	22,000	22,000	18,864	19,000	19,000
UTILITIES	3,000	2,400	3,000	2,328	2,005	2,172
FACILITIES	-	-	-	26,133		
REPAIRS & MAINTENANCE	12,000	6,000	17,000	10,907	14,531	16,465
MISCELLANEOUS	1,000	1,000	1,000	1,078	1,824	750
EQUIPMENT	16,000	11,000	12,000	17,483	10,493	9,968
UNIFORMS	7,000	3,500	7,000	4,775	8,776	5,484
PRINTING	1,000	-	1,000	-	-	-
TRAINING	5,000	4,000	4,000	4,719	829	665
COMPUTER	3,000	1,000	3,000	1,079		2,945
ACCESS ANNUAL COSTS	5,000	3,720	5,000	3,720	1,860	3,720
FIRE ARMS RANGE		-		125	360	663
VEHICLE SINKING FUND CONTRIB.	27,000	26,000	27,000	24,000	7,000	27,551
RESERVES	1,000	1,000	1,000	772	53	541
DRUG TASK FORCE	10,000	10,000	10,000	10,000	10,000	
<b>TOTAL EXPENDITURES</b>	<b>807,015</b>	<b>764,586</b>	<b>732,250</b>	<b>758,985</b>	<b>691,827</b>	<b>657,556</b>
AGENCY DISBURSEMENTS	750	600	750	512	344	469
<b>TOTAL ENDING FUND BALANCE</b>	<b>20,868</b>	<b>21,327</b>	<b>68,844</b>	<b>57,500</b>	<b>106,220</b>	<b>93,308</b>
<b>TOTAL POLICE FUND</b>	<b>828,633</b>	<b>786,513</b>	<b>801,844</b>	<b>816,997</b>	<b>798,391</b>	<b>751,333</b>

## **2009 BUDGET NARRATIVE**

### **DEPARTMENT: FIRE CAPITAL EQUIPMENT (005)**

#### **Program Description:**

This fund is used to pay for capital fire equipment when purchased for our fire department. This can be either purchased with bond proceeds or through actual money saved by the department. The last bond payment on our newest fire truck was made in 2008 and now we are setting aside money to purchase new SCBA's the breathing equipment used by firemen.

#### **Budget Comments:**

Any remaining appropriation from the department budget at the end of the budget year (in Current Expense), and a \$5,000 transfer from Current Expense is set aside to build up the cash position of this fund. We also apply for any appropriate Federal Grant to help fund fire equipment.

## City of Long Beach Capital Fire Equipment Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>FIRE EQUIPMENT FUND</b>						
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>45,724</b>	<b>39,732</b>	<b>42,724</b>	<b>49,846</b>	<b>39,732</b>	<b>30,178</b>
PROPERTY TAXES - 2002 BOND	9,643	38,430	41,880	36,907	38,430	42,998
INVESTMENT INTEREST	1,000	1,000	1,000	1,217	-	218
CONTRIBUTIONS	-	-	-	-	30,823	75
<b>TOTAL REVENUES</b>	<b>10,643</b>	<b>39,430</b>	<b>42,880</b>	<b>38,123</b>	<b>69,252</b>	<b>43,291</b>
2002 G.O. BOND ISSUE	-	-	-	-	-	-
<b>TOTAL NON-REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
CONTRIBUTION FROM C.E.	-	-	-	-	-	-
TRANSFERRED FROM 001	5,000	5,000	5,000	-	16,000	7,500
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>16,000</b>	<b>7,500</b>
<b>TOTAL FIRE EQUIPMENT FUND</b>	<b>61,367</b>	<b>84,162</b>	<b>90,604</b>	<b>87,970</b>	<b>124,984</b>	<b>80,969</b>

## Expenditures

EQUIPMENT	15,000		5,000	16,698	35,248	
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## City of Long Beach Capital Fire Equipment Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>FIRE EQUIPMENT FUND</b>						
FACILITIES						
2002 PIERCE BOND PAYMENT		38,438	41,880	38,438	39,890	41,238
2002 BOND REDEMPTION	-	-	-	-	-	-
<b>TOTAL NON-EXPENDITURES</b>	<b>15,000</b>	<b>38,438</b>	<b>46,880</b>	<b>55,135</b>	<b>75,138</b>	<b>41,238</b>
<b>EQUIPMENT</b>	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>46,367</b>	<b>45,724</b>	<b>43,724</b>	<b>32,835</b>	<b>49,846</b>	<b>39,732</b>
<b>TOTAL FIRE EQUIPMENT</b>	<b>61,367</b>	<b>84,162</b>	<b>90,604</b>	<b>87,970</b>	<b>124,984</b>	<b>80,969</b>

## **2009 BUDGET NARRATIVE**

### **DEPARTMENT: PACIFIC COUNTY FAMILY NETWORK (006)**

#### **Program Description:**

This fund is not a city program; we are just the custodian for this program that is designed to help prevent drug use by young people in our area. The City of Long Beach is simply the bookkeeper for this service.

## City of Long Beach - Pacific County Family Network Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget
TOTAL BEGINNING FUND BALANCE	-	-	-
STATE TRANSFERS	40,000	40,000	40,000
TOTAL REVENUES	40,000	40,000	40,000
TOTAL NON-REVENUES	-	-	-
TOTAL FUND	40,000	40,000	40,000

## Expenditures

ENDING FUND BALANCE	-	-	-
CONTRACTED SERVICES	40,000	40,000	40,000
TOTAL NON EXPENDITURES	40,000	40,000	40,000
TOTAL FUND	40,000	40,000	40,000

## 2009 BUDGET NARRATIVE

### DEPARTMENT: STREET FUND (101)

#### Program Description:

The Street Fund supports general operations for maintaining our transportation network that safely combines both motorized and non-motorized elements of our system. Primary responsibilities include maintaining 16.22 miles of roadway and right-of-way, providing traffic control for motorized vehicles and pedestrians, street signs, pavement markings, sidewalks, street lighting, parking facilities, trash removal and other debris plus landscaping.

The street fund receives revenue primarily from state fuel taxes. This amount continues to decline in recent years due to the escalating cost of gas. Small transfers from the Water and Sewer Utilities help cover the costs associated with road repairs due to utility projects. The past year we have been able to secure a Transportation Improvement Board (TIB) grant from the state that was used to rebuild Bolstad Avenue. We hope to be able to fund both asphalt overlay work and slurry seal work at least every other year. At this rate we will be able to repair most of our major streets in about a 20 year cycle if the income remains at this level.

#### Personnel:

Full time employees in the Street Department are crossed trained and shared with the Parks Department. There are also two part time employees used in both departments during the peak season.

FTEs		
<u>2007</u>	<u>2008</u>	<u>2009</u>
2.0	2.5	2.5

#### Budget Comments:

Street improvement projects will be completed according to our six year street maintenance plan. We plan on updating this plan this year and we will try to update that plan every two years.

We are now looking for ways to do street maintenance and keep it within a budget we can afford. This will require some new approaches in to how we do this work. One new approach would be to partner with Pacific County Public Works to do "chip seals" where appropriate for the maintenance on several streets. In addition we have applied for a couple of grants which includes the rebuilding of portions of Washington Street from Sid Snyder to about 7<sup>th</sup> Street North. Presently a portion of this is already done near the grade school and second avenue. We will also be looking for other grant possibilities in the future.

## City of Long Beach Street Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>251,648</b>	<b>257,078</b>	<b>331,875</b>	<b>37,335</b>	<b>27,818</b>	<b>466</b>
PROPERTY TAX	159,259	140,000	142,897	148,200	174,665	175,593
USDA - DISCO TRAIL PLANNING					44,444	5,556
NATIONAL LEWIS & CLARK GRANT		170,000	12,500			
MOTOR VEHICLE FUEL TAX	20,900	20,900	22,000	23,026	21,176	18,618
WSDOT - BIKE RACKS						
WSDOT - DISCOVERY TRAIL				403,438		
WSDOT - SAFETY GRANT		-		-	-	-
WSPARKS - IAC - TRAIL IMPROVEMENT						
WS HISTORICAL SOCIETY GRANT				167,722	28,278	
LID IMPROVEMENTS						
INVESTMENT INTEREST	4,000	5,000	250	4,034	400	
FUND CONT - SALE OF SURPLUS				23,081	88,000	115,766
<b>TOTAL REVENUES</b>	<b>184,159</b>	<b>335,900</b>	<b>177,647</b>	<b>769,502</b>	<b>356,963</b>	<b>315,533</b>
LOAN FROM CE	-		-	25,000		23,000
LOAN FROM C.E. SINKING FUND	-		-		300,000	-
CONTINGENT REVENUEUS	50,000		50,000			
LOAN REPAYMENT FROM 410					39,063	
LOAN FROM WATER SEWER - 401						
LOAN FROM 410 - STORM WATER						
LOAN FROM 420 - WS SINKING						
OTHER RECEIPTS	-	300	-	472	60	30

## City of Long Beach Street Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL NON-REVENUES</b>	<b>50,000</b>	<b>300</b>	<b>50,000</b>	<b>25,472</b>	<b>339,123</b>	<b>23,030</b>
CONTRIBUTION CE SINKING - 002						
TRANSFER FROM WATER CONST.						
TRANSFER FROM ARTERIAL STREETS						76,100
BEARDS HOLLOW OVERLOOK				2,500		
DISCOVERY TRAIL GRANT						
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>76,100</b>
<b>TOTAL STREET FUND</b>	<b>485,806</b>	<b>593,278</b>	<b>559,522</b>	<b>834,808</b>	<b>723,904</b>	<b>415,129</b>

## Expenditures

### STREET FUND

ENDING FUND BALANCE	242,598	251,648	322,132	257,078	37,335	27,818
ENGINEERING SALARIES	-	-	-	-	-	-
SURFACE IMPROVEMENTS						
SURFACING IMPROVEMENTS	3,000		3,000	23,061	-	31,625
<b>TOTAL SURFACE IMPROVEMENTS</b>	<b>245,598</b>	<b>251,648</b>	<b>325,132</b>	<b>280,139</b>	<b>37,335</b>	<b>59,443</b>

## City of Long Beach Street Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>STORM DRAINAGE</b>						
STREETS SALARIES	54,531	47,944	51,698	38,064	36,745	33,920
STREETS BENEFITS	31,444	30,517	20,692	23,936	20,560	17,754
STREETS TRAINING	3,234	-	2,000	329	275	-
STORM DRAINAGE SUPPLIES	2,000	1,600	2,000	478	226	-
STORM DRAINAGE UTILITIES	3,500	4,000	3,500	3,715	3,132	2,428
STORM DRAINAGE REPAIRS/MAINT.	-	1,205	-	3,045	5,989	928
MISCELLANEOUS	-	100	-	72	-	104
<b>TOTAL STORM DRAINAGE</b>	<b>94,708</b>	<b>85,366</b>	<b>79,890</b>	<b>69,639</b>	<b>66,928</b>	<b>55,134</b>
<b>SPECIAL PURPOSE PATHS</b>						
SPECIAL PURPOSE PATHS - PROF.		176,000		13,361	114,553	40,951
SPECIAL PURPOSE PATH-MISC	2,500		2,500		214	245
SPECIAL PURPOSE PATHS-IMPR.	11,000	500	25,000	2,635	357,870	83,285
SPECIAL PURPOSE PATH-MONUMENT	-		-		21,000	7,476
SPECIAL PURPOSE PATH-WHALE	-	-	-	-	-	-
SPECIAL PURPOSE PATH - TREE	-	-	-	-	-	-
SPECIAL PURPOSE PATH- EASEMENT				43,213	49,205	8,641
SPECIAL PURPOSE PATH- COMPASS	-	-	-	-	-	1,078
<b>TOTAL SPECIAL PURPOSE PATHS</b>	<b>13,500</b>	<b>176,500</b>	<b>27,500</b>	<b>59,209</b>	<b>542,843</b>	<b>141,677</b>

## City of Long Beach Street Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TRAFFIC CONTROL</b>						
TRAFFIC CONTROL 10TH S. & 103	1,000	600	1,000	498	-	-
<b>TOTAL TRAFFIC CONTROL</b>	<b>1,000</b>	<b>600</b>	<b>1,000</b>	<b>498</b>	<b>-</b>	<b>-</b>
<b>TRAVELED WAY</b>						
TRAVELED WAY OPER. SUPPLIES	18,000	20,000	14,000	21,356	13,666	11,362
TRAVELED WAY MAINT. SUPPLIES	500	4,000	500	4,225	9,807	3,233
TRAVELED WAY PROF. SERVICES	4,000	-	4,000	175	3,765	4,253
TRAVELED WAY REPAIRS & MAINT.	15,000	14,000	15,000	17,205	16,256	8,997
TRAVELED WAY MISCELLANEOUS	3,500	3,500	3,500	4,982	3,556	4,115
EQUIPMENT	4,000	1,664	2,000	1,022	-	1,315
<b>TOTAL TRAVELED WAY</b>	<b>45,000</b>	<b>43,164</b>	<b>39,000</b>	<b>48,965</b>	<b>47,051</b>	<b>33,275</b>
<b>TRAFFIC CONTROL</b>						
STREET LIGHTING	5,000		5,000	648	559	506
STREET LIGHTING UTILITIES	26,000	29,000	26,000	29,771	26,717	24,150
<b>TOTAL STREET LIGHTING</b>	<b>31,000</b>	<b>29,000</b>	<b>31,000</b>	<b>30,419</b>	<b>27,276</b>	<b>24,656</b>



## City of Long Beach Street Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>STREET CLEANING</b>						
STREET CLEANING OPER. SUPPLIES	1,000	1,000	3,000	12,351	1,338	944
STREET CLEANING MAINT SUPPLIES	4,000	6,000	3,000	3,794	1,135	-
<b>TOTAL STREET CLEANING</b>	<b>5,000</b>	<b>7,000</b>	<b>6,000</b>	<b>16,145</b>	<b>2,472</b>	<b>944</b>
<b>TOTAL EXPENDITURES</b>	<b>193,208</b>	<b>341,630</b>	<b>187,390</b>	<b>247,936</b>	<b>686,569</b>	<b>287,311</b>
LOAN REPAY TO CURRENT EXPENSE				25,879	-	100,000
LOAN REPAY TO 105 - CAP. IMPROV.						
LOAN REPAY TO WATER / SEWER						
LOAN REPAY TO WATER SINKING						
LOAN REPAY TO CE SINKING				303,915		
LOAN TO ARTERIAL STREETS						
LOAN REPAY TO STORM WATER -410						
<b>TOTAL NON-EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>329,794</b>	<b>-</b>	<b>100,000</b>
CONTINGENT EXPENSES	50,000	-	50,000	-	-	-
SPECIAL PURPOSE PATHS	-	-	-	-	-	-
TRANSFER TO STREET IMPROVEMENT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING USES</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

## City of Long Beach Street Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TOTAL STREETS	485,806	593,278	559,522	834,808	723,904	415,129

## 2009 BUDGET NARRATIVE

### DEPARTMENT: ARTERIAL STREET FUND (102)

#### Program Description:

The revenue for this fund comes from state gas tax revenues and from a contract we have with the Washington State Parks for beach approach maintenance. We use this revenue to match state grants for road work on arterial streets which are designated by the State of Washington. Most of the work done on roads here is in conjunction with state grants.

We also do maintenance work under the contract with have with State Parks. This work is on the beach approaches and is an ongoing maintenance program.

#### Personnel:

The assigned FTEs for the Arterial Street Fund is based on the portion of salaries drawn on this fund.

FTEs		
<u>2007</u> 0.3	<u>2008</u> 0.3	<u>2009</u> 0.3

#### Budget Comments:

There are no projects planned in 2009. If the "Safe School Routes" grant came through we would use this fund to pay our match in that grant program. At this point we will only be doing maintenance in 2009.

## City of Long Beach Arterial Streets Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>26,094</b>	<b>80,215</b>	<b>80,662</b>	<b>88,191</b>	<b>49,250</b>	<b>3,295</b>
PACIFIC COUNTY CONTRIBUTION	-	35,591	-	1,236	48,354	-
TIB CONTRIBUTION		300,000	215,000			115,641
ARTERIAL STREET FUEL TAX	12,000	12,000	12,000	12,229	11,247	10,435
BEACH APPROACH FEES	4,000	8,000	10,000	3,298	8,000	7,125
INVESTMENT INTEREST	1,000	2,000	-	2,105	-	-
CONTRIBUTIONS	-	1,100	-	40	268	75
<b>TOTAL REVENUES</b>	<b>17,000</b>	<b>358,691</b>	<b>237,000</b>	<b>18,908</b>	<b>67,868</b>	<b>133,276</b>
LOAN FROM STREETS						
WATER CONSTRUCTION	20,000	20,000	20,000	-		15,000
CONTINGENT REVENUES	50,000		50,000			
<b>TOTAL NON-REVENUES</b>	<b>70,000</b>	<b>20,000</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>TOTAL ARTERIAL STREETS FUND</b>	<b>113,094</b>	<b>458,906</b>	<b>387,662</b>	<b>107,099</b>	<b>117,118</b>	<b>151,571</b>

## Expenditures

### ARTERIAL STREET FUND

ENDING FUND BALANCE	30,554	26,094	46,208	80,215	88,191	49,250
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## City of Long Beach Arterial Streets Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
SALARIES	15,068	14,936	14,605	13,951	13,548	12,739
BENEFITS	6,473	6,211	5,849	5,432	4,855	4,337
ENGINEERING SERVICES		84,000	40,000	-	-	-
SIDEWALKS	-	-	-	-	-	-
SURFACING IMPROVEMENTS		320,000				790
MAINTENANCE	10,000	7,500	10,000	7,500	8,572	6,346
IMPROVEMENTS		-	220,000	-	-	-
MISCELLANEOUS	1,000	165	1,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>63,094</b>	<b>458,906</b>	<b>337,662</b>	<b>107,099</b>	<b>115,166</b>	<b>73,463</b>
PUBLIC WORKS TRUST FUND/PRIN.		-		-	1,895	1,895
PUBLIC WORKS TRUST/INTEREST		-		-	57	114
<b>TOTAL NON-EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,952</b>	<b>2,008</b>
PUBLIC WORKS TRUST FUND-PRIN.	-	-	-	-	-	-
PUBLIC WORKS TRUST FUND-INT.	-	-	-	-	-	-
CONTINGENT EXPENSES	50,000	-	50,000	-	-	-
TRANSFER TO STREETS						76,100
<b>TOTAL ARTERIAL STREETS</b>	<b>113,094</b>	<b>458,906</b>	<b>387,662</b>	<b>107,099</b>	<b>117,118</b>	<b>151,571</b>

## 2009 BUDGET NARRATIVE

### DEPARTMENT: LODGING TAX FUND (103)

#### Program Description:

Our program will develop and implement strategies to increase the awareness of the culture, history, attractions, and special events to enhance the visibility of the City of Long Beach, resulting in increased tourism and increasing lodging tax revenues. To do this we:

- Work with the Lodging Tax Committee and Visitors Bureau, to develop marketing objectives and strategies that result in a marketing plan and budget to promote tourism in Long Beach.
- We will implement the plan in collaboration with Long Beach tourism and marketing organizations.
- Help in the development and maintenance of the Long Beach Visitors Website through funding and the coordination of the local Calendar of Events.
- Coordinate and collaborate with Long Beach event and activities organizers to help them promote their events.
- Department staff will maintain the compilation of tourism data and statistical information that may be helpful in designing a marketing strategy for Long Beach and the general area of the Peninsula, and for decision making by the Long Beach City Council.
- Department staff will develop and coordinate efforts to seek new tourist development opportunities for Long Beach, this work is done in concert with all other area tourism organization.

#### Personnel:

The department has a staff of one, the Tourism and Event Coordinator who is charged with identifying, coordinating and overseeing event and tourism activities and programs for the City of Long Beach. This position was shared with Administration for receptionist duties, but now is full time staffing on our tourism activities. The position will still assist in the administrative functions to help back up the receptionist staff in City Hall.

FTEs		
<u>2007</u>	<u>2008</u>	<u>2009</u>
0.6	0.8	1.0

#### Budget Comments:

The first thing we need to note is the fact that we have been spending more each year then our revenue has produced. We have been able to do this because of a significant "ending fund balance" and increasing revenues, but we maybe at a point where this will start to cause problems for the City. We will see increases in revenue due to the new time share facility, TrendWest, and we will make our final payment on the Boardwalk loan in 2010, but we will spend a budgeted figure of \$447,700 in 2009 with an estimated income of \$354,000. This income estimate is very conservative as our actual income in 2008 was about \$385,000 (this has been adjusted from the budget estimate in October).

In 2009 we have expanded so activities within this department resulting in the increase in the Budget Year 2009. The \$14,000 is a new funding stream for the "2009 Budget for Events and Tourism" which is new funding for several organizational memberships and the funding of two conferences. This funding will be used to send our staff person to the designated meetings to help promote Long Beach and secure tourism for our area.

We have several other funding additions for FY 2009 in addition to increases for several events. The increase funding for events totals about \$20,000, with the following increases: 1) **Kite Museum Advertising** an increase of \$600 (\$1,400 to \$2,000); 2) **Beach Run** an increase of \$2,500 (\$2,500 to \$5,000); 3) **Summerfest** an increase of \$600 (from \$27,000 to \$27,600 - we had to par this down from the original estimate of almost \$38,000); 4) **Fireworks** an increase of \$9,000 (from \$18,000 to \$27,000 with \$2,000 included for "clean up bags"); 5) **Doggie Olympics** an increase of \$1,000 (from \$3,000 to \$4,000); 6) Kite Festival an increase of \$2,500 (from \$5,000 to \$7,500); 7) Bluegrass Festival an increase of \$500 (from \$5,000 to \$5,500); **Water Music Festival** an increase of \$500 (from \$500 to \$1,000); 8) **Jakes Birthday** an increase of \$2,000 (from \$2,000 to \$4,000); 9) **Holidays at the Beach** an increase of \$1,000 (from \$2,500 to \$3,500); and 10) **Rodeo Advertising** an increase of \$1,000 (from \$1,000 to \$2,000).

We have had to fund expenditures for the Boardwalk upgrade in 2009. This includes \$13,500 for our total engineering analysis and \$25,000 for the first phase of the repairs to the Boardwalk. This work will be the most critical and the second phase will be in FY 2010. Most of this work is being done by our Public Works staff thus saving the City upwards to \$40,000 on the first phase.

In FY 2009 we also have an increase in our contribution to the Visitors Bureau Operation of \$7,500, an increase from \$50,000 to \$57,500. We also added \$1,000 to our Advertising Contingency for the up coming budget year.

One final budget note, we have begun to receive lodging tax money from our newest facility, TrendWest, and we believe they may add up to \$60,000 or more per year to our total revenues. Even with this addition, we must make sure we do not exceed our income with our expenditures and all expenditures must now be reviewed with the new State Laws that govern the expenditure of these funds.

### Lodging Tax Draft Budget Request 2009

Line Item	Request
<b>Festival Salaries</b>	<b>\$ 38,300</b>
<b>Festival Benefits</b>	<b>\$ 6,800</b>
<b>Operating Supplies</b>	<b>\$ 2,000</b>
<b>Utilities</b>	<b>\$ 1,500</b>
<b>Repair &amp; Maintenance</b>	<b>\$ 25,000</b>
<b>Visitors Bureau Operations</b>	<b>\$ 57,500</b>

Visitors Bureau Public Relations	\$ 25,000
Visitors Bureau FunBeach.com	\$ 20,000
Miscellaneous	\$ 1,000
Kiosk	\$ 6,500
EDC Dues	\$ 1,000
Upgrade Reserve	\$ 5,000
Professional Services	\$ 13,500
Trolley	\$ 5,000
Operations Subtotal:	\$208,100
Television Advertising	\$ 74,000
Radio Advertising	\$ 20,000
WSVG Partnership Ad w/Pacific County	\$ 1,500
WSVG Partnership Ad w/ Businesses	\$ 6,500
Other advertising	\$ 1,500
Advertising Contingency	\$ 5,500
Beach Vacation Planner	\$ 10,000
LTAC Subtotal:	\$119,000
Kite Museum Advertising	\$ 2,000
Beach Run	\$ 5,000
Rodeo Advertising	\$ 2,000
Summerfest	\$ 27,600
Loyalty Days	\$ 6,500
Fireworks--4th of July	\$ 27,000
DOG Olympics	\$ 4,000
Kite Festival	\$ 7,500
Festival Security	\$ 18,000



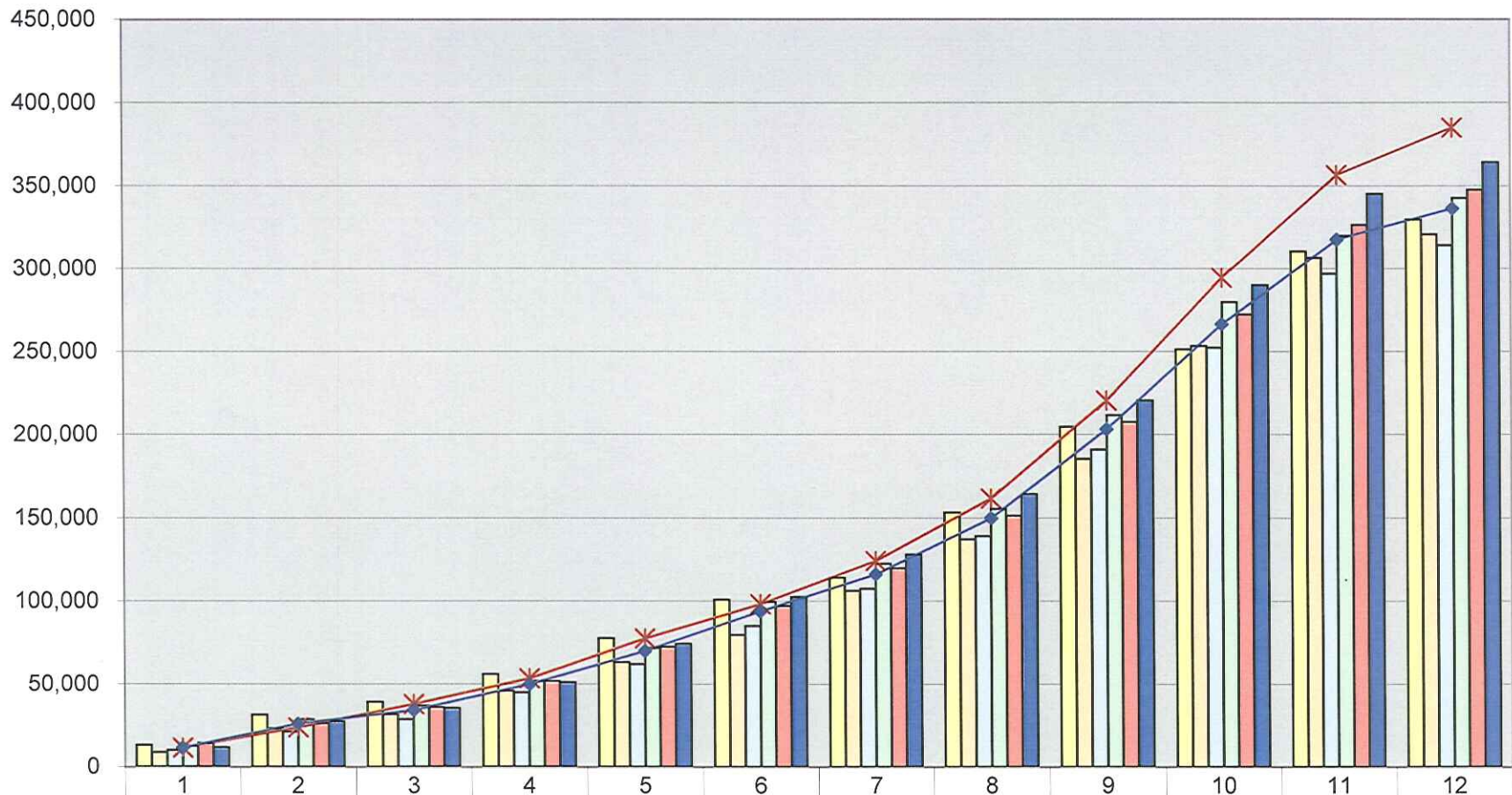
<b>Sandsations</b>	<b>\$ 8,000</b>
<b>Bluegrass Festival</b>	<b>\$ 5,500</b>
<b>Water Music Festival</b>	<b>\$ 1,000</b>
<b>Jakes Birthday</b>	<b>\$ 4,000</b>
<b>Holidays at the Beach</b>	<b>\$ 3,500</b>
<b>Festival Subtotal:</b>	<b>\$121,600</b>
<b>Total:</b>	<b>\$448,700</b>

**2009 Budget for Events and Tourism**

<b>Line Item</b>	<b>Request</b>
<b>Astoria/Warrenton Chamber Membership</b>	<b>\$ 130</b>
<b>NW Travel Professionals Membership &amp; Trade Show</b>	<b>\$ 1,000</b>
<b>National Tour Association Membership and Trade Show</b>	<b>\$ 5,855</b>
<b>Draft Cub Bag</b>	<b>\$ 1,300</b>
<b>Annual Travel Expenses</b>	<b>\$ 1,500</b>
<b>Pacific NW Living Historians Membership</b>	<b>\$ 100</b>
<b>NW Festival &amp; Events Conference</b>	<b>\$ 1,105</b>
<b>Knappton Cove Heritage Center Dues</b>	<b>\$ 5</b>
<b>Contingency</b>	<b>\$ 2,405</b>
<b>Tri-fold tour brochure</b>	<b>\$ 600</b>
<b>E &amp; T Subtotal:</b>	<b>\$ 14,000</b>

<b>Total all LTAC Budget</b>	<b>\$462,700</b>
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## Lodging Tax Collections



## City of Long Beach Lodging Tax (Convention Center) Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>329,351</b>	<b>311,680</b>	<b>238,479</b>	<b>284,713</b>	<b>190,254</b>	<b>119,654</b>
HOTEL-MOTEL TAXES, ORIGINAL 2%	140,000	144,000	140,000	139,379	139,106	137,013
HOTEL-MOTEL 3%	210,000	220,000	210,000	218,563	208,420	205,520
INVESTMENT INTEREST	3,000	5,400	3,000	6,603	1,592	195
FUND CONTRIBUTIONS	-	50	-	658	2,471	1,605
TROLLEY CONTRIBUTIONS	1,000	392	1,000	431	1,140	517
<b>TOTAL REVENUES</b>	<b>354,000</b>	<b>369,842</b>	<b>354,000</b>	<b>365,632</b>	<b>352,729</b>	<b>344,849</b>
PACIFIC COUNTY CONTRIBUTION CONTINGENT REVENUE	30,000	-	30,000	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LODGING TAX FUND</b>	<b>713,351</b>	<b>681,521</b>	<b>622,479</b>	<b>650,345</b>	<b>542,983</b>	<b>464,504</b>

## Expenditures

ENDING FUND BALANCE	179,896	329,351	173,275	311,680	278,500	190,254
FESTIVAL SALARIES	33,452	29,570	30,022	27,194	22,205	20,016
FESTIVAL BENEFITS	12,903	11,253	11,281	10,039	7,930	6,700
EVENTS AND TOURISM	14,000					
OPERATING SUPPLIES - E.A.C.	2,000	2,000	2,000	712	1,434	951

## City of Long Beach Lodging Tax (Convention Center) Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
UTILITIES	1,500	500	1,500	961	975	
REPAIRS & MAINTENANCE	43,500	-	500	734	-	828
EQUIPMENT	4,000	13,280	14,000	2,450	755	2,021
VISITORS BUREAU - OPERATIONS	57,500	50,000	50,000		2,500	8,332
VISITORS BUREAU - PUBLIC RELATIONS	25,000	25,000	25,000	25,000	27,850	34,052
VISITORS BUREAU - WEBSITE	20,000	20,000	20,000	16,750	21,200	18,500
MISCELLANEOUS	1,000	2,164	1,000	1,553	2,421	794
KITE MUSEUM - ADVERTISING	2,000	1,400	1,400	700	-	-
STUNT KITE COMPETITION		-		-	3,605	3,590
RODEO	2,000	1,000	1,000	1,000	1,000	1,000
ADVERTISING		25,000		21,289	54,938	20,946
ADVERTISING - SUMMERFEST	27,600	24,000	27,000	14,248	11,259	12,036
ADVERTISING - COLLATERAL & FULL	-		2,500			
ADVERTISING - VISITOR BUREAU				45,000	27,500	26,575
ADVERTISING - CONTINGENCY	5,500	-	4,500		-	-
ADVERTISING - TELEVISION	74,000	18,000	74,000	70,100		
ADVERTISING - RADIO	20,000	20,000	20,000	15,372		
ADVERTISING - WSVG - COUNTY	1,500		1,500			
ADVERTISING - WSVG - BUSINESS	6,500		6,500			
ADVERTISING - OTHER	1,500		2,500			
ADVERTISING - BEACH PLANNER	10,000	10,000	10,000			
GROUP MARKETING						5,002
LEWIS & CLARK		(583)		-	(583)	5,328
BEACH TO CHOWDER	5,000	2,500	2,500	1,284		
TROLLEY	11,000	4,000	5,000	3,201	14	2,619

## City of Long Beach Lodging Tax (Convention Center) Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
LOYALTY DAY PARADE	6,500	7,256	6,500	7,741	6,908	7,011
4TH OF JULY FIREWORKS	27,000	19,725	18,000	20,343	11,700	18,131
DOGGIE OLYMPICS	4,000	3,000	3,000	3,000		
KITE FESTIVAL	7,500	5,849	5,000	919	12,489	7,635
FESTIVAL SECURITY	18,000	14,613	18,000	18,756	14,985	20,071
SAND CASTLE CONTEST	8,000	10,093	8,000	4,608	8,650	4,464
LONG BEACH BLUE GRASS FEST	5,500	5,000	5,000	5,000	5,000	4,268
WATER MUSIC FESTIVAL	1,000	500	500	-		-
JAKE'S BIRTHDAY	4,000	2,000	2,000			
COLUMBIA PACIFIC HERITAGE AREA	-	1,000	2,000			
HOLIDAYS AT THE BEACH	3,500	2,500	2,500			
KIOSK	6,500	-	6,500	-	-	-
BANNERS	2,000	-	-	-	-	6,674
BANNERS	-	-	-	-	-	-
EDC ANNUAL DONATION	1,000	2,000	1,000	1,000	-	1,000
SITE IMPROVEMENT RESERVE	5,000		5,000			
CONVENTION CENTER - PROF SERV.	2,500	-	2,500			1,133
<b>TOTAL EXPENDITURES</b>	<b>663,351</b>	<b>661,971</b>	<b>572,478</b>	<b>630,634</b>	<b>523,235</b>	<b>429,931</b>
LOAN TO C.E.	-	-	-	-	-	-
CONTINGENT EXPENSES	30,000	-	30,000	-	-	-
LOAN REPAY - CURRENT EXPENSE	-	-	-	-	-	-
REPAY LOAN TO 105-CAPITAL IMP.	-	-	-	-	-	-

## City of Long Beach Lodging Tax (Convention Center) Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TOTAL NON-EXPENDITURES	30,000	-	30,000	-	-	-
EQUIPMENT	-	-	-	-	-	-
CONTRIBUTIONS						
CONTRIBUTION TO 204 -RR/SWEEP						4,000
CONT. TO L & C LTGO						10,800
CONT. TO BOARDWALK LTGO	20,000	19,550	20,000	19,711	19,748	19,773
TOTAL CONTRIBUTIONS	20,000	19,550	20,000	19,711	19,748	34,573
TOTAL LODGING TAX FUND	713,351	681,521	622,478	650,345	542,983	464,504

## **2009 BUDGET NARRATIVE**

### **DEPARTMENT: CAPITAL IMPROVEMENT FUND (105)**

#### **Program Description:**

The Capital Improvement Fund is the funding source for major capital projects.

#### **Budget Comments:**

The only schedule project for this year is the purchase of a closed circuit camera system for the downtown area. The monitors will be in the Police Station, with the storage system located there to.

## City of Long Beach Capital Improvement Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>219,874</b>	<b>165,257</b>	<b>129,865</b>	<b>105,725</b>	<b>112,612</b>	<b>96,546</b>
B & O TAX	85,000	110,000	85,000	104,656	78,202	85,331
PENALTIES AND INTEREST	1,000		1,000			
INVESTMENT INTEREST	500	4,000	500	3,502	400	-
<b>TOTAL REVENUES</b>	<b>86,500</b>	<b>114,000</b>	<b>86,500</b>	<b>108,158</b>	<b>78,602</b>	<b>85,331</b>
CONTINGENT REVENUES	20,000	-	20,000	-	-	-
LOAN REPAYMENT FROM STREETS						
LOAN FROM CONV. CENTER - 103	-	-	-	-	-	-
<b>TOTAL NON REVENUES</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>326,374</b>	<b>279,257</b>	<b>236,365</b>	<b>213,883</b>	<b>191,214</b>	<b>181,877</b>

## Expenditures

ENDING FUND BALANCE	200,932	219,874	86,895	165,257	105,725	112,612
SALARIES	4,083	3,619	3,619	3,346	2,710	2,207
BENEFITS	1,359	1,000	1,171	1,017	829	682
IMPROVEMENTS	40,000	12,477	39,000	8,882	5,911	-
EQUIPMENT		9,360	19,800		17,040	19,847
CAMERA SYSTEM	60,000		40,000			10,200



## City of Long Beach Capital Improvement Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
PROFESSIONAL SERVICES				2,681		
LAND LEASE						6,329
TENNIS / BASKETBALL COURT	-	-	-	-	-	-
POLICE VEHICLES					26,000	-
<b>TOTAL EXPENDITURES</b>	<b>306,374</b>	<b>246,330</b>	<b>190,485</b>	<b>181,183</b>	<b>158,214</b>	<b>151,877</b>
TRANSFER TO C.C.		-		-	-	-
CONTINGENT EXPENSES	20,000		20,000			
POLICE VEHICLE BOND	-		-			-
TRANSFER TO 107 SANDSIFTER		6,996		7,000	7,000	8,000
TRANSFER TO 205 - RR & SWEEPER		25,931	25,879	25,700	26,000	22,000
<b>TOTAL NON-EXPENDITURES</b>	<b>20,000</b>	<b>32,927</b>	<b>45,879</b>	<b>32,700</b>	<b>33,000</b>	<b>30,000</b>
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>326,374</b>	<b>279,257</b>	<b>236,365</b>	<b>213,883</b>	<b>191,214</b>	<b>181,877</b>

## **2009 BUDGET NARRATIVE**

### **DEPARTMENT: POLICE VEHICLE SINKING FUND (106)**

#### **Program Description:**

This Fund is designed to create a savings account for the purchase of police vehicles.

#### **Budget Comments:**

We will be purchasing a new police vehicle in 2009. We had originally planned to not purchase a vehicle in 2008, but this may change before the end of the fiscal year. It is not accounted for in this budget, but we can amend if needed, or purchase two vehicles in 2009 and amend this budget.

## City of Long Beach Police Sinking Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>184</b>	<b>184</b>	<b>1,257</b>	<b>1,257</b>	<b>1,764</b>	<b>1,764</b>
INVESTMENT INTEREST		-		3	-	-
OTHER RECEIPTS		-		-	-	-
SALES OF SURPLUS POLICE VEH.		-	1,000	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>3</b>	<b>-</b>	<b>-</b>
TRANSFERRED FROM 004 FUND	29,000		27,000	24,000	7,000	-
TRANSFERRED FROM 105 FUND					26,000	
<b>TOTAL NON REVENUES</b>	<b>29,000</b>	<b>-</b>	<b>27,000</b>	<b>24,000</b>	<b>33,000</b>	<b>-</b>
<b>TOTAL POLICE SINKING FUND</b>	<b>184</b>	<b>184</b>	<b>29,257</b>	<b>25,259</b>	<b>34,764</b>	<b>1,764</b>

## Expenditures

ENDING FUND BALANCE	184	184	2,257	184	1,257	1,764
TENNIS / BASKETBALL COURT	-	-	-	-	-	-
POLICE VEHICLES	29,000		27,000	25,076	33,508	-
<b>TOTAL EXPENDITURES</b>	<b>29,184</b>	<b>184</b>	<b>29,257</b>	<b>25,259</b>	<b>34,764</b>	<b>1,764</b>
TRANSFER TO C.C.	-	-	-	-	-	-

**City of Long Beach Police Sinking Fund  
Revenues**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
LOAN TO STREETS	-	-	-	-	-	-
POLICE VEHICLE BOND	-	-	-	-	-	-
<b>TOTAL NON-EXPENDITURES</b>	-	-	-	-	-	-
<b>TOTAL POLICE SINKING FUND</b>	<b>29,184</b>	<b>184</b>	<b>29,257</b>	<b>25,259</b>	<b>34,764</b>	<b>1,764</b>

## 2009 BUDGET NARRATIVE

### DEPARTMENT: WATER – SEWER OPERATIONS FUND (401)

#### Program Description:

The Water-Sewer Utility Fund is an enterprise fund used for the operation and maintenance of the City's water and sewer system. The staff is responsible for both the operation and maintenance of the water and the sewer treatment plants. In addition we maintain the sewer collection systems along with the water distribution system with our staff.

The Water - Sewer Utility Fund is an enterprise fund dedicated to the operation of our water production plant, sewer treatment plant and water distribution and sewer collection systems. Our sewer system serves the entire community of Long Beach, providing the collection and treatment of all domestic and industrial wastewater. Our staff performs all of the technical operation of our treatment system, monitors system performance and quality effluent produced by such treatment in accordance with our N.P.D.E.S. permit. The City of Long Beach owns and operates the Long Beach Water System that provides water service to the City of Long Beach, Seaview, and unincorporated surrounding areas of Pacific County.

The City of Long Beach's existing water treatment plant was constructed in 1950's. The plant is an aged rapid sand filtration plant and at over 50 years old, is well beyond its useful life. Despite the City's best efforts to operate and maintain the facility over the years, the existing plant is in a state of disrepair and is unreliable. Starting in 2008, the City has begun the process of replacing the old plant with a new facility which should be on line in the spring of 2010.

The sewer collection system consists of 12 miles of main and seven lift-stations.

The water distribution system consists of two finished water reservoirs and 24 miles of main extending north to Cranberry Road and south to Willows Road which serves Seaview area.

#### Personnel:

The staffing is divided between Water and Sewer with a managing supervisor or department head over both departments. Each department has two staff members with the supervising operator and the assistant operator.

FTEs		
<u>2007</u>	<u>2008</u>	<u>2009</u>
5.0	5.0	5.0

**Budget Comments:**

The new water treatment plant is anticipated to cost an estimated \$5.5 million including engineering. The plant will be a pressurized membrane plant with a capacity of 1.5 million gallons per day, expandable to 2.0 million gallons. The new plant will also have a sodium hypochlorite disinfection, which will eliminate the danger of a chlorine gas leak or fire. This water treatment plant will provide the reliability and capacity for the drinking water needs of the community. The project will eliminate health and safety issues and provide the quality of drinking water that meets the requirements of the Department of Health thus eliminating the periodic water quality violations.

The old plant suffers from a variety of significant deficiencies that limit its ability to treat and produce high quality potable drinking water in accordance with the regulations that ensure the health and safety of water system customers. Deficiencies include several violations between 1999 and 2007 of Dept. of Health turbidity standards due to overloading the sedimentation and filtration systems. The plant has also had a Violation of Maximum Contaminant Limits (MCLs) for total trihalomethanes which is a health risk to the City's water customers. The existing gas chlorination system poses a compliance issue with the current Uniform Fire Code (UFC). The City cannot legally store the required quantity of disinfectant to meet the water system reliability and water quality requirements without violating the UFC. This is a danger to the operators as there may be a chlorine leak or a fire.

Many areas of the plant including the electrical systems, process and yard piping and some valves are in poor condition and need complete replacement. The concrete structures for the plant's flocculations basins, filters and clearwell appear to be sound but have pitting and spalling present in areas that are visible to inspection. Due to these cited deficiencies and the exorbitant amount of maintenance and repair currently being performed to keep the plant running, it is imperative that the City proceed with replacement of the existing water treatment plant.

Construction of a new plant has been determined the most effective and efficient solution to providing a long term reliable water supply in accordance with drinking water regulations and in doing so, protect public health and promote economic development.

The current and projected residents and businesses within the Long Beach water system service area will be positively affected by the construction of the new pressurized membrane water treatment plant project. The new plant will provide protection of health and safety through the provision of a safe, reliable and efficient drinking water supply. The improvements will correct past violations of water quality standards, ensure future water quality and increase capacity to allow for population growth in our community. The current population of the service area is estimated at 2,331. Approximately 58% of that population has been identified by census data and recently conducted income surveys as having low or moderate incomes. People with such income limitations are already having a hard time covering their basic living expenses and are faced with difficult financial trade-offs that often result in non-payment of utility bills. If the plant continues to deteriorate, all service area users will be impacted economically due to the significantly higher water rates required to maintain and constantly repair the water plant. If no action is taken to correct this problem, the low and moderate income members of the community will find their already pressed economic state becoming worse through increased water bills and limitations on economic growth within the community.

The new water treatment plant will bring improved quality of life and protection of health and safety of residents of the water service area. The new plant will increase capacity. Not only will the project benefit the entire water system, it will bring added economic development from housing development. This means more households to pay water rates thus reducing the financial impact to the low-and moderate-income residents.

The construction of the water treatment plant is anticipated to cost an estimated \$5 million of which we believe we will have \$1 million in grants and an estimated \$1 million in reserves, plus the need for debt service of up to \$3 million. We believe we can do this without any major rate increases, but we will need to add at least 5% a year to the water rate to cover these anticipated debt service needs.

We will begin a project to access our water right in Riekkola Creek this year. This involves the installation of an 8 inch water line from our reservoir to Riekkola Creek and the eventual installation of pumps and weir to capture and pump the water from the creek to the reservoir. We plan on trying to install at least 500 feet of pipe each year so we can pay for the project out of current revenues.

The Sewer Utility Fund is presently setting aside significant funds to pay for the work needed to maintain our treatment plant. The Fund is also paying for an ongoing upgrade to our collection system.

In 2009 we will be developing a study of our lift stations and collection system. We need to determine a time table for a upgrade and replacement of our aging lift stations, especially those in the north end of Long Beach.

Finally, in 2009 we will continue our I&I program to reduce the infiltration of storm water into our sanitary sewer system.

## CITY OF LONG BEACH WATER-SEWER OPERATIONS REVENUES

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>331,216</b>	<b>338,553</b>	<b>274,978</b>	<b>400,114</b>	<b>157,591</b>	<b>174,419</b>
BUSINESS TAXES	-	-	116,280	76	102,712	91,922
WATER RECEIPTS	1,205,720	1,148,305	1,148,305	1,034,509	1,031,674	1,004,161
SEWER RECEIPTS	829,172	789,688	789,688	766,687	706,822	547,836
INVESTMENT INTEREST	2,000	6,200	10,000	11,925	5,689	3,490
INT. ON ACCOUNTS RECEIVABLE	-	100	-	(18)	(71)	(2)
FUND CONTRIBUTIONS	1,500	26,400	1,500	3,651	2,263	2,551
MISCELLANEOUS	200	350	200	315	197	270
<b>TOTAL REVENUES</b>	<b>2,038,593</b>	<b>1,971,043</b>	<b>2,065,972</b>	<b>1,817,145</b>	<b>1,849,286</b>	<b>1,650,228</b>
OTHER RECEIPTS	3,000	2,200	3,000	6,999	3,860	3,520
REFUNDS	-	100	-	60	601	65
<b>TOTAL NON-REVENUES</b>	<b>3,000</b>	<b>2,300</b>	<b>3,000</b>	<b>7,059</b>	<b>4,461</b>	<b>3,585</b>
Transfer from 405	-	-	-	-	-	200,000
Loan repayment from streets	-	-	-	-	-	-
Transfer from 408	-	-	-	-	-	-
Transfer from 413	-	-	-	-	-	-
TRANSFER FROM 420 FUND	-	-	-	-	-	-
CONTINGENT REVENUES	100,000	-	100,000	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>



# **CITY OF LONG BEACH WATER-SEWER OPERATIONS REVENUES**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TOTAL WATER-SEWER OPERATIONS	2,472,809	2,311,896	2,443,950	2,224,318	2,011,338	2,028,232

## CITY OF LONG BEACH WATER-SEWER OPERATIONS EXPENDITURES

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
ENDING FUND BALANCE	300,741	331,216	297,894	338,553	400,114	157,591
ENGINEERING PROFESSIONAL SERV.	5,000	200	5,000	-	11,429	345
SALARIES	635,502	623,984	619,045	599,478	566,699	505,071
BENEFITS	275,353	264,337	233,142	242,918	202,320	169,023
OPERATING SUPPLIES	175,000	177,816	170,000	179,033	148,770	181,346
MAINTENANCE SUPPLIES	25,000	20,000	25,000	33,745	24,861	16,594
OFFICE SUPPLIES	11,000	10,000	11,000	10,337	10,925	10,065
ACCOUNTING SERVICES	10,000	18,000	10,000	18,099	4,230	5,608
PROFESSIONAL SERVICES	30,000	30,000	30,000	32,307	4,241	16,675
COMMUNICATIONS	11,000	9,100	11,000	9,287	9,299	10,409
FACILITIES	6,800	9,000	6,800	22,908		
TRAVEL	4,000	6,000	4,000	1,077	5,964	2,813
ADVERTISING	1,500	300	1,500	219	1,990	263
RENTALS	-	-	-	-	-	-
INSURANCE	37,000	35,933	37,000	33,237	32,233	35,000
UTILITIES	60,000	52,000	57,000	57,037	46,168	44,833
REPAIRS & MAINTENANCE	70,000	62,000	62,200	61,429	66,311	67,813
MISCELLANEOUS	6,000	8,000	1,000	7,295	7,090	7,262
WATER PLANT UPDATES		47,650		100	3,043	15,932
EQUIPMENT	37,970	10,000	37,970	21,603	20,198	21,224
TRAINING	4,000	4,000	4,000	3,048	3,381	2,008
STATE EXCISE TAX	101,745	96,900	96,900	81,694	77,515	71,733
MADDOX CREEK CONSTRUCTION						2,098
<b>TOTAL EXPENDITURES</b>	<b>1,807,611</b>	<b>1,816,436</b>	<b>1,720,451</b>	<b>1,753,405</b>	<b>1,646,781</b>	<b>1,341,608</b>

## CITY OF LONG BEACH WATER-SEWER OPERATIONS EXPENDITURES

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
REFUNDS	1,000	250	1,000	190	4,022	89
LOAN TO STREETS						
AGENCY DISBURSEMENTS	300	-	300	-	-	300
<b>TOTAL NON-EXPENDITURES</b>	<b>1,300</b>	<b>250</b>	<b>1,300</b>	<b>190</b>	<b>4,022</b>	<b>389</b>
CONTRIBUTION W/S SINKING FUND		75,000		200,000	-	175,000
UTILITY TAX	-	-	116,280	-	102,712	91,922
1985 BOND REDEMP. CONTRIB.	41,176	45,000	41,176	41,058	42,274	43,274
WATER CONST. FUND CONTRIB.	125,000				153,371	20,000
CONTRIBUTION TO 411 W-BOND		11,712		11,250	5,000	4,000
PWTF LOAN - WTP - MILLION GALLON	89,422	91,439	89,422	91,439		92,672
PWTF LOAN - WWTP PHASE 1				11,648	10,350	10,440
PWTF LOAN - DOHMAN DAM REPAIR	30,247	30,247	30,247	-		
CCWF LOAN - WWTP PHASE 1				29,948	29,948	29,948
CCWF LOAN - WWTP PHASE 2	133,686	122,946	133,686			
CCWF LOAN - WWTP P2 & 3 - DESIGN				16,880	16,880	16,880
WATER PLANT UPDATE BOND - 2008			80,242			
WATER PLANT UPDATE SRF - 2008			36,000			
TRANS. FUNDS TO SEWER CONST.	144,367	74,367	74,367			200,000
WATER SEWER EQUIPMENT FUND		44,500	25,000	68,500		-
CONTINGENT EXPENSES	100,000		100,000			
<b>TOTAL OTHER FINANCING USES</b>	<b>663,898</b>	<b>495,211</b>	<b>726,420</b>	<b>470,724</b>	<b>360,536</b>	<b>684,136</b>

# **CITY OF LONG BEACH WATER-SEWER OPERATIONS EXPENDITURES**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TOTAL WATER SEWER OPERATIONS	<u>2,472,809</u>	<u>2,311,896</u>	<u>2,448,170</u>	<u>2,224,318</u>	<u>2,011,338</u>	<u>2,026,134</u>

## City of Long Beach Water-Sewer Construction & Equipment Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>54,982</b>	<b>185,245</b>	<b>97,754</b>	<b>336,766</b>	<b>4,847</b>	<b>7,902</b>
<b>WATER CONSTRUCTION FUND</b>						
PWTF LOAN					450,000	
STATE GRANT - DAM REPAIR				98,040	297,735	
SRF LOAN			677,000			
PACIFIC COUNTY CONTRIBUTION	20,000					
CDBG WATER PLANT UPDATE	1,000,000		1,000,000			
DOH WATER STUDY GRANT					28,878	
WATER CONNECTIONS	60,000	30,000	60,000	147,500	87,249	75,523
INVESTMENT INTEREST	1,000	3,000	1,000	5,930	2,754	0
<b>TOTAL REVENUES</b>	<b>1,081,000</b>	<b>33,000</b>	<b>1,738,000</b>	<b>251,470</b>	<b>866,616</b>	<b>75,523</b>
CONTINGENT REVENUES	50,000		50,000			
OTHER RECEIPTS	5,000	9,775	5,000	19,883	9,465	16,635
<b>TOTAL NON-REVENUES</b>	<b>55,000</b>	<b>9,775</b>	<b>55,000</b>	<b>19,883</b>	<b>9,465</b>	<b>16,635</b>
INTERIM FINANCING	600,000	0	0	0	0	0
LOAN REPAYMENT - STREETS						
LOAN FROM SIDEWALK LID - 414	0	0	0	0	0	0
TRANSFER FROM W/S	125,000	0	0	91,439	153,371	20,000

## City of Long Beach Water-Sewer Construction & Equipment Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TRANSFER FROM W/S - SINKING	400,000	0	0	0	0	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,125,000</b>	<b>0</b>	<b>0</b>	<b>91,439</b>	<b>153,371</b>	<b>20,000</b>
<b>TOTAL WATER CONSTRUCTION FUND</b>	<b>2,315,982</b>	<b>228,020</b>	<b>1,890,754</b>	<b>699,558</b>	<b>1,034,299</b>	<b>120,060</b>

## Expenditures

### WATER CONSTRUCTION

ENDING FUND BALANCE	179,901	54,982	115,719	185,245	336,766	4,847
SALARIES	30,803	28,236	29,666	27,417	25,663	26,209
BENEFIT	14,278	13,658	13,369	12,267	10,153	8,959
PROFESSIONAL SERVICES	500,000	113,694	51,000	36,731	3,793	26,411
MISCELLANEOUS	1,000	0	1,000	0	0	0
WATER PLANT	1,500,000		1,600,000			32,920
DOHMAN RES. REPAIR				346,309	564,553	
YEATON ROAD REPAIRS	0	0	0	0	0	0
BOOSTER PUMP STATION						
MEMBRANE TEST PLANT		1,000				
MAINLINE RESTORATION		6,300		0		1,174
MAINLINE CROSSTIES	15,000	150	30,000	150	0	4,540
RIKKOLA CREEK	25,000					

## City of Long Beach Water-Sewer Construction & Equipment Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL EXPENDITURES</b>	<b>2,265,982</b>	<b>218,020</b>	<b>1,840,754</b>	<b>608,119</b>	<b>940,928</b>	<b>105,060</b>
PRINCIPAL - WATER TANK					67,235	
LOAN REPAY TO STORM WATER						
PWTF - LOAN REPAY - DOHMAN DAM				91,439		
LOAN REPAY TO 414						
INTEREST - WATER TANK					26,136	
TRANSFER TO ART STREETS	0	10,000	0	0		15,000
CONTINGENT EXPENSES	50,000		50,000			
<b>TOTAL NON EXPENDITURES</b>	<b>50,000</b>	<b>10,000</b>	<b>50,000</b>	<b>91,439</b>	<b>93,371</b>	<b>15,000</b>
<b>TOTAL WATER CONSTRUCTION</b>	<b>2,315,982</b>	<b>228,020</b>	<b>1,890,754</b>	<b>699,558</b>	<b>1,034,299</b>	<b>120,060</b>

## City of Long Beach Water-Sewer Construction & Equipment Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>Revenues</b>						
<b>SEWER CONSTRUCTION FUND</b>						
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>90,107</b>	<b>120,898</b>	<b>185,102</b>	<b>208,775</b>	<b>70,775</b>	<b>10,325</b>
SEWER CONNECTIONS	13,750	13,750	50,000	138,750	50,083	55,001
OTHER RECEIPTS					62,255	20,000
INVESTMENT INTEREST	1,000	2,000	1,000	4,788	400	460
<b>TOTAL REVENUES</b>	<b>14,750</b>	<b>15,750</b>	<b>51,000</b>	<b>143,538</b>	<b>112,738</b>	<b>75,461</b>
PWTF LOAN # PW-00-691-038 WW P1E					18,000	25,647
WS SPCRF LOAN # L0000019 WW P1						
CCWF - WWTP P1						
LOAN FROM BANK OF PACIFIC						350,000
SRF - WWTP P2 - ENGINEERING						
DCD CTED GRANT					165,355	697,918
SRF LOAN L0100026					360,936	1,867,126
LOAN FROM 408						
LOAN FROM STORM WATER - 410						87,000
TRANSFER FROM W/S SINKING						
CONTINGENT REVENUES	50,000		50,000			



## City of Long Beach Water-Sewer Construction & Equipment Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL NON-REVENUES</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>544,291</b>	<b>3,027,691</b>
PWTF WWTP PH1 FROM W/S				10,286	9,000	9,000
PWTF WWTP PH1 INT FROM W/S				1,363	1,350	1,440
CCWF LOAN-PHASE 1 WWTP FROM WS					29,948	29,948
CCWF LOAN-PHASE 2&3 FROM WS					16,880	16,880
MONEY TRANSFD FROM W/S ACCT.	144,367	74,367	74,367	0	0	200,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>144,367</b>	<b>74,367</b>	<b>74,367</b>	<b>11,648</b>	<b>57,179</b>	<b>257,269</b>
<b>TOTAL SEWER CONSTRUCTION</b>	<b>299,224</b>	<b>211,015</b>	<b>360,469</b>	<b>363,961</b>	<b>784,983</b>	<b>3,370,745</b>

## Expenditures

### SEWER CONSTRUCTION

ENDING FUND BALANCE	19,542	90,107	98,590	120,898	208,775	70,775
ENGINEERING PROFESSIONAL SERV.	15,000	0		27,303	21,895	184,358
MISCELLANEOUS	1,000	100	1,000	0	0	61
SALARIES	26,194	24,249	25,334	23,689	22,516	22,339
BENEFITS	11,567	4,128	10,923	3,720	2,910	2,639
IMPROVEMENTS	82,255		82,255	26,519	19,975	1,890,642
SEWER INSPECTION & CLEANING	18,000	16,766	18,000	10,049	16,154	13,434

## City of Long Beach Water-Sewer Construction & Equipment Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL EXPENDITURES</b>	<b>173,558</b>	<b>135,349</b>	<b>236,102</b>	<b>212,179</b>	<b>292,225</b>	<b>2,184,247</b>
BANK OF PACIFIC - INTERIM REPAY					350,000	802,500
WWT PH II & III LOAN PMT					46,546	
LOAN REPAY - STORM WATER - 410						87,208
LOAN REPAY - WATER / SEWER -401						200,462
BOP 60067115 PRINCIPAL	8,807	8,424	8,807	8,070	7,537	7,513
BOP 60067115 INTEREST	8,382	8,765	8,382	9,118	9,652	9,676
PWTF #PW-00-691-038 - INT	1,363	1,363	9,000	1,363	9,000	1,440
PWTF #PW-00-691-038 - PRN	10,286	10,286	1,350	10,286	1,350	9,000
DOE PH 1 L00000019 PRINCIPLE	24,217	23,857	24,217		23,503	23,155
DOE PH 1 L00000019 INTEREST	5,732	6,091	5,732		6,445	6,793
DOE L0100026 PRINCIPLE	13,440	13,241	13,440		13,045	12,851
DOE L0100026 INTEREST	3,440	3,639	3,440		13,393	4,029
CCWF PHASE 2 & 3 - PRINCIPLE				91,825		
CCWF PHASE 2 & 3 - INTEREST				31,121		
INTERIM FINANCING - INTEREST					12,288	21,870
<b>TOTAL NON-EXPENDITURES</b>	<b>75,666</b>	<b>75,666</b>	<b>74,367</b>	<b>151,783</b>	<b>492,758</b>	<b>1,186,497</b>
CONTINGENT EXPENSES	50,000	0	50,000	0	0	0
Transfer to 401	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

# **City of Long Beach Water-Sewer Construction & Equipment Fund Revenues**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TOTAL SEWER CONSTRUCTION	299,223	211,015	360,469	363,961	784,983	3,370,745

## City of Long Beach Water-Sewer Construction & Equipment Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>Revenues</b>						
<b>WATER-SEWER EQUIPMENT</b>						
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>167</b>	<b>167</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>
WATER/SEWER CONTRIBUTION	0	44,500	25,000	68,500	0	
WATER/SEWER SINKING FUND CONT.						
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>44,500</b>	<b>25,000</b>	<b>68,500</b>	<b>0</b>	<b>0</b>
<b>TOTAL WATER-SEWER EQUIPMENT FUND</b>	<b>167</b>	<b>44,667</b>	<b>25,039</b>	<b>68,539</b>	<b>39</b>	<b>39</b>

## Expenditures

### WATER SEWER EQUIPMENT FUND

ENDING FUND BALANCE	167	167	39	167	39	39
EQUIPMENT		44,500	25,000	68,372		
EQUIPMENT UTILITY TRUCK	0	0	0	0	0	0
1 TON TRUCK-DUMP BED	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>167</b>	<b>44,667</b>	<b>25,039</b>	<b>68,539</b>	<b>39</b>	<b>39</b>

# **City of Long Beach Water-Sewer Construction & Equipment Fund Revenues**

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
WATER/SEWER EQUIPMENT	167	44,667	25,039	68,539	39	39

## City of Long Beach Water-Sewer Sinking Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TOTAL BEGINNING FUND BALANCE	480,559	398,559	397,746	193,746	193,746	18,746
INVESTMENT INTEREST	4,000	7,000	4,000	4,814	-	-
<b>TOTAL REVENUES</b>	<b>4,000</b>	<b>7,000</b>	<b>4,000</b>	<b>4,814</b>	<b>-</b>	<b>-</b>
TRANSFER FROM 405 - SC LOAN REPAY FROM STREETS TRANSFER FROM 401 - W/S	-	75,000	-	200,000	-	175,000
<b>TOTAL NON-REVENUES</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>175,000</b>
<b>TOTAL WATER-SEWER SINKING FUND</b>	<b>484,559</b>	<b>480,559</b>	<b>401,746</b>	<b>398,559</b>	<b>193,746</b>	<b>193,746</b>

## Expenditures

ENDING FUND BALANCE	84,559	480,559	401,746	398,559	193,746	193,746
LOAN TO STREETS						
TRANSFER TO WATER - SEWER -401	-	-	-	-	-	-
TRANSFER TO WATER CONST. 404	400,000		-			-
TRANSFER TO SEWER CONST. 405						
TRANSFER TO WATER-SEWER EQUIP.						

## City of Long Beach Water-Sewer Sinking Fund Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TOTAL NON EXPENDITURES	484,559	480,559	401,746	398,559	193,746	193,746
TOTAL WATER-SEWER SINKING FUND	484,559	480,559	401,746	398,559	193,746	193,746

## 2009 BUDGET NARRATIVE

### DEPARTMENT: STORM WATER UTILITY FUND (410)

#### Program Description:

The City of Long Beach created a Storm Water Utility in 1993. The Council established the funding method by City Ordinance number 9-1-2. This funding must provide financing for planning, development, management, operation, maintenance, and use and alteration of surface water management system in the drainage basins of the City.

The current storm water utility rate is \$8.52/ERU-month. Each residential parcel is defined as one ERU. An ERU is defined as 3,600 square feet of impervious surface, based on the average amount of impervious surface area associated with a single-family residential parcel. Impervious surface area is defined as hard surface that retards or prevents the absorption of water into the ground. Examples include rooftops, paved parking lots, driveways, sidewalks and patios. All nonresidential parcels are assessed at a rate equivalent to the rate per ERU multiplied by the number of ERUs determined by dividing the total amount of impervious surface on the parcel by 3,600 square feet.

There is also a general storm water facilities charge of \$190/ERU and is a one time charge when the facility is being built. This fee should be reviewed in the near future to look at increasing it based on the level of recent development in Long Beach. This fee is also know as a "system development fee" and could be increased to as much as a one time charge of \$1,000/ERU upon the development of the property.

#### Personnel:

The assigned FTEs for Storm Water is based on the portion of salaries drawn on this fund. When needed for a project, sufficient crew is used to perform the project, but from a pay stand point this fund supports only 0.6 FTEs.

FTEs		
<u>2007</u>	<u>2008</u>	<u>2009</u>
0.6	0.6	0.6

#### Budget Comments:

Based on our Storm Water Comprehensive Plan we plan on expending \$47,000 for a generator for 11<sup>th</sup> Street storm water pump station.



## City of Long Beach Storm Water Utility Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>112,923</b>	<b>272,153</b>	<b>272,406</b>	<b>264,091</b>	<b>250,104</b>	<b>178,630</b>
UTILITY TAXES		10,219	10,392	0	10,294	9,882
STORM DRAINAGE RECEIPTS	171,000	171,000	173,194	173,194	166,613	165,939
STORM UTILITY CONNECTIONS	2,000	1,083	2,000	5,320	4,864	6,847
INVESTMENT INTEREST	2,000	6,000	5,000	6,282	2,774	1,013
<b>TOTAL REVENUES</b>	<b>175,000</b>	<b>188,302</b>	<b>190,586</b>	<b>184,796</b>	<b>184,545</b>	<b>183,681</b>
LOAN REPAY FROM STREETS						
LOAN REPAY FROM 405						87,000
LOAN REPAY FROM 414						
LOAN REPAY FROM 406						
2001 STORMWATER BOND - 3RD ST.	0		0			
CONTINGENT REVENUES	50,000		50,000			
<b>TOTAL FROM NON-REVENUES</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>87,000</b>
<b>TOTAL STORM WATER UTILITY</b>	<b>337,923</b>	<b>460,454</b>	<b>512,992</b>	<b>448,887</b>	<b>434,649</b>	<b>449,311</b>

## Expenditures

ENDING FUND BALANCE	85,437	112,923	95,356	272,153	264,091	250,104
SALARIES	27,209	25,840	24,784	15,587	10,385	7,760

## City of Long Beach Storm Water Utility Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
BENEFITS	12,593	12,206	10,662	6,139	3,473	2,877
OPERATING SUPPLIES	1,500	0	1,500	0	0	0
PROFESSIONAL ENGINEERING SERV.	10,000	15,000	10,000	18,050	10,812	1,319
UTILITIES	0	0	0	0	0	0
REPAIR AND MAINTENANCE	15,000	4,000	15,000	2,492	0	11,491
MISCELLANEOUS	0	0	0	0	0	0
IMPROVEMENTS	30,000	40,000	60,000	15,460	20,352	
EQUIPMENT	55,000	60,000	54,000	44,087		456
STATE EXCISE TAX	3,333	3,333	3,333	3,320	3,226	3,146
<b>TOTAL EXPENDITURES</b>	<b>240,072</b>	<b>273,302</b>	<b>274,635</b>	<b>377,288</b>	<b>312,340</b>	<b>277,155</b>
LOAN TO STREETS	0	0	0	0	0	0
REFUNDS	0	0	0	0	0	1,301
<b>TOTAL NON-EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,301</b>
1995 PRINCIPAL STORM W. BOND		120,000	120,000	15,000	15,000	15,000
1995 INTEREST STORM-W. BOND		8,910	7,920	9,053	10,016	11,036
2001 BOND REDEMPTION - 3RD N.	15,437	15,437	15,437	15,437	15,437	15,437
CONTINGENT EXPENSES	50,000	0	50,000	0	0	0
LOAN TO SEWER CONSTRUCTION						87,000
TRANSFER TO STREETS					39,063	
TRANSFER TO 415 - 11TH S. BOND	32,413	32,413	32,413	32,024	32,500	32,500
UTILITY TAX - TO 001		10,392	10,392	85	10,294	9,882

## City of Long Beach Storm Water Utility Revenues

DESCRIPTION	2009 Budget	2008 Projected	2008 Budget	2007 Actual	2006 Actual	2005 Actual
TOTAL OTHER EXPENDITURES	97,850	187,152	236,162	71,599	122,310	170,855
TOTAL STORM UTILITY	<u>337,923</u>	<u>460,454</u>	<u>510,797</u>	<u>448,887</u>	<u>434,649</u>	<u>449,310</u>

## 2009 BUDGET NARRATIVE

### DEPARTMENT: DEBT SERVICE AND BOND REDEMPTION FUNDS

#### Program Description:

We have three types of debt service, the Local Improvement Districts (LID's); the Revenue Bonds which are paid for by enterprise funds; and general debt or General Obligation debt which is paid for by the property taxes of the city.

The Local Improvement debt includes the LID for the sidewalks on Pacific Avenue which is a 15 year bond done in 2013. The next one is the "Cranberry LID" which is the extension of the water line north of town to Cranberry Road and it is paid for by property owners adjacent to the water line. This is a 15 year bond and pays out in 2009. This is all the LID type debt we have. It is the nature of these types of debt that there can be a short fall in the income of the debt due to pay off of assessments on an early basis. This is an unavoidable problem in most small communities.

The next type of debt is our debt funded by Revenue Bonds. All of this debt comes out of our enterprise fund, that is water, sewer and storm water funds. These bonds include the following:

- 1985 Revenue Bond to upgrade the water plant, 40 year bonds. (there were three bonds with one now refinanced)
- 1985 Revenue Bond to upgrade the water plant, 40 year bonds.
- 1985 Revenue Bond (refinance), 20 year note for the water plant upgrade in 1985.
- 2001 Revenue Bond for a storm water pump station, this is a 10 year bond.
- 2003 Revenue Bond for phase I of the sewer plant upgrade, this is a 20 year bond.
- 2004 Revenue Bond for phase II of the sewer plant upgrade, this is a 20 year bond.
- 2004 Revenue Bond for phase III of the sewer plant upgrade, this is a 20 year bond.
- 2006 Revenue Bond for final phase of the sewer plant upgrade, this is a 20 year bond.
- 2003 Revenue Bond Public Works Trust Fund loan for the construction of the million gallon finished water tank and increasing the size of the water line into town. This is a 15 year note.
- 2003 Revenue Bond Public Works Trust Fund loan to pay for the engineering on the sewer plant upgrade, this is 20 year note.
- 2007 Revenue Bond Public Works Trust Fund for the repair of Dohman Dam, this is a 20 year note.

Finally the General Obligation debt which includes the Boardwalk debt paid for by Transient Room Tax and the so called "Bingo Building" which is paid for by the purchaser of the building. We actually do not have any real general debt paid for by the property tax, we only guarantee the two existing notes with the city's resources.

**Budget Comments:**

Under Washington Law we can only have 2% of assessed value in Councilmatic Bonds (bonds that do not require the vote of the community), General Obligations Bonds require the vote of the community and is paid for by an increase in property taxes. Revenue Bonds have to be paid for by the income from the particular enterprise fund that will supply the revenue for the debt.

**City of Long Beach  
Assessment Debt**

<b>Year</b>	<b>Bank of New York Sidewalk</b>		<b>BOP-60067108 Cranberry</b>		<b>Assessment Total</b>	
	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>
1999		13,123.96	9,677.96	8,927.91	9,677.96	22,051.87
2000	63,210.75	13,123.96	10,271.22	8,334.65	73,481.97	21,458.61
2001		13,123.96	10,937.09	7,705.03	10,937.09	20,828.99
2002	-	10,275.00	11,243.65	7,036.81	11,243.65	17,311.81
2003		10,275.00	12,503.91	6,327.62	12,503.91	16,602.62
2004	135,000.00	10,275.00	13,134.01	5,471.86	148,134.01	15,746.86
2005		2,790.00	13,727.50	4,878.37	13,727.50	7,668.37
2006		2,790.00	14,684.40	3,928.41	14,684.40	6,718.41
2007		2,790.00	15,577.19	3,028.68	15,577.19	5,818.68
2008		2,790.00	16,532.07	2,073.80	16,532.07	4,863.80
2009		2,790.00	17,353.96	1,060.39	17,353.96	3,850.39
2010		2,790.00			-	2,790.00
2011		2,790.00			-	2,790.00
2012		2,790.00			-	2,790.00
2013	45,000.00	2,790.00			45,000.00	2,790.00
<b>TOTALS</b>	<b>243,210.75</b>	<b>95,306.88</b>	<b>145,642.96</b>	<b>58,773.53</b>	<b>388,853.71</b>	<b>154,080.41</b>

**City of Long Beach  
Revenue Debt**

<b>Year</b>	<b>GMAC 010587204 85 W/S/CAPMARK</b>		<b>GMAC 010587202 85 W/S/CAPMARK</b>		<b>Bank of Cashmere 01 Stormwater</b>		<b>Bank of New York 85 Water Refi 01</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
1999	353.51	1,686.49	2,430.39	6,908.01				
2000	377.77	1,662.23	2,666.47	6,779.53				
2001	403.70	1,636.30	2,801.46	6,644.54				
2002	431.40	1,608.60	2,943.28	6,502.72	16,852.21	5,143.04	10,000.00	9,750.00
2003	467.44	1,578.98	3,120.40	6,353.71	11,011.58	4,706.14	15,000.00	10,220.00
2004	453.18	1,547.34	3,092.49	6,197.17	11,186.41	4,250.71	15,000.00	11,200.00
2005	528.63	1,511.37	3,425.46	6,020.54	11,148.43	4,288.69	15,000.00	16,370.00
2006	564.44	1,477.38	3,596.87	5,859.89	11,012.68	3,281.03	15,000.00	15,845.00
2007	601.24	1,438.76	3,767.65	5,678.35	12,672.00	2,765.12	15,000.00	15,282.50
2008	642.50	1,397.50	3,958.39	5,487.61	13,209.82	2,227.30	15,000.00	14,690.00
2009	686.60	1,353.40	4,158.78	5,287.22	13,770.45	1,666.67	15,000.00	14,060.00
2010	733.73	1,306.27	4,369.32	5,076.68	14,354.88	1,082.24	15,000.00	13,415.00
2011	784.09	1,255.91	4,590.52	4,855.48	9,781.54	473.01	15,000.00	12,755.00
2012	837.91	1,202.09	4,822.92	4,623.08			20,000.00	12,080.00
2013	895.42	1,144.58	5,067.07	4,378.93			20,000.00	11,140.00
2014	956.88	1,083.12	5,323.59	4,122.41			20,000.00	10,180.00
2015	1,022.57	1,017.43	5,593.10	3,852.90			20,000.00	9,190.00
2016	1,092.75	947.25	5,876.25	3,569.75			20,000.00	8,180.00
2017	1,167.76	872.24	6,173.74	3,272.26			25,000.00	7,150.00
2018	1,247.91	792.09	6,486.28	2,959.72			25,000.00	5,775.00
2019	1,333.57	706.43	6,814.65	2,631.35			25,000.00	4,400.00
2020	1,425.11	614.89	7,159.65	2,286.35			25,000.00	3,025.00
2021	1,522.92	517.08	7,522.10	1,923.90			30,000.00	1,650.00
2022	1,627.45	412.55	7,902.91	1,543.09				
2023	1,739.16	300.84	8,302.99	1,143.01				
2024	1,858.54	181.46	8,723.33	722.67				
2025	1,338.45	53.90	8,074.31	281.05				
2026								
<b>TOTAL</b>	<b>25,094.63</b>	<b>29,306.48</b>	<b>138,764.37</b>	<b>114,961.92</b>	<b>125,000.00</b>	<b>29,883.95</b>	<b>375,000.00</b>	<b>206,357.50</b>

**City of Long Beach  
Revenue Debt**

	<b>DOE L00000019</b>		<b>PWTF</b>		<b>PWTF</b>		<b>Doe L0100026</b>		<b>BOP-60067115</b>	
	<b>DoE Wastewater rev bond</b>		<b>Mil Gal Water Tank</b>		<b>PWTF WasteW Rev</b>		<b>DOE WW Rev Bond</b>		<b>BOP WWP Rev Bond</b>	
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1999										
2000										
2001										
2002										
2003	2,526.85	11,222.50	65,262.04	16,794.10	9,000.00	180.00				
2004	22,811.36	7,376.88	65,262.04	29,367.91	9,000.00	1,530.00	13,033.46	3,846.92	2,008.90	9,818.00
2005	23,154.82	6,793.36	65,262.04	27,410.05	9,000.00	1,440.00	12,851.11	4,029.27	7,512.73	9,676.17
2006	23,503.45	6,444.73	67,234.86	26,136.10	9,000.00	1,350.00	13,044.60	3,835.78	7,537.28	9,131.89
2007	23,857.31	6,090.87	67,234.86	24,204.55	9,000.00	1,350.00	13,241.01	3,639.37	8,423.65	8,765.25
2008	24,216.52	5,731.66	67,234.86	22,187.41	9,000.00	1,350.00	13,440.37	3,440.01	8,806.98	8,381.92
2009	24,581.13	5,367.05	67,234.86	20,170.37	9,000.00	1,260.00	13,642.73	3,237.65	9,207.75	7,981.15
2010	24,951.23	4,996.95	67,234.86	18,153.32	9,000.00	1,170.00	13,848.14	3,032.24	9,626.76	7,562.14
2011	25,326.90	4,621.28	67,234.86	16,136.27	9,000.00	1,080.00	14,056.64	2,823.74	10,064.85	7,124.05
2012	25,708.23	4,480.01	67,234.86	14,119.23	9,000.00	990.00	14,268.28	2,612.10	10,522.86	6,666.04
2013	26,095.30	4,092.94	67,234.86	12,102.18	9,000.00	900.00	14,483.11	2,397.27	11,001.71	6,187.19
2014	26,488.20	3,700.04	67,234.86	10,085.14	9,000.00	810.00	14,701.16	2,179.22	11,502.36	5,686.54
2015	26,887.01	3,301.23	67,234.86	8,068.09	9,000.00	720.00	14,922.51	1,957.87	12,025.79	5,163.11
2016	27,291.82	2,896.42	67,234.86	6,051.05	9,000.00	630.00	15,147.19	1,733.19	12,573.03	4,615.87
2017	27,702.74	2,485.50	67,234.86	4,034.00	9,000.00	540.00	15,375.24	1,505.14	13,145.18	4,043.72
2018	28,119.84	2,068.40	67,234.79	2,017.04	9,000.00	450.00	15,606.74	1,273.64	13,743.37	3,445.53
2019	28,543.22	1,645.02			9,000.00	360.00	15,841.72	1,038.66	14,368.79	2,820.11
2020	28,972.97	1,215.27			9,000.00	270.00	16,080.24	800.14	15,022.65	2,166.25
2021	29,409.19	779.05			9,000.00	180.00	16,322.34	558.04	15,706.27	1,482.63
2022	29,851.91	336.25			9,000.00	90.00	16,568.10	312.28	16,421.02	767.88
2023							8,377.31	62.83	10,778.07	105.81
2024										
2025										
2026										
<b>TOTAL</b>	<b>500,000.00</b>	<b>85,645.41</b>	<b>1,069,839.23</b>	<b>257,036.81</b>	<b>180,000.00</b>	<b>16,650.00</b>	<b>284,852.00</b>	<b>44,315.36</b>	<b>220,000.00</b>	<b>111,591.25</b>



**City of Long Beach  
Revenue Debt**

<u>Year</u>	<b>PW-06-962-ELP-301 PWTF Dohman Repairs</b>		<b>DOE-L0400011 DOE WW Rev Loan</b>		<b>Revenue Total</b>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1999					99,229.89	83,150.11
2000					162,879.74	74,950.62
2001					59,495.52	64,890.18
2002					81,900.94	51,182.56
2003					159,222.35	76,210.19
2004					195,926.26	97,190.99
2005					203,269.66	96,555.86
2006			46,545.82	9,556.86	253,801.36	98,555.75
2007	16,747.07	13,500.00	91,825.05	31,120.53	318,076.41	126,163.73
2008	17,249.48	12,997.59	102,209.23	31,476.57	321,129.92	118,538.92
2009	17,766.97	12,480.10	103,752.96	29,932.84	293,802.23	109,726.45
2010	18,299.98	11,947.09	105,319.99	28,365.81	297,738.89	102,047.74
2011	18,848.97	11,398.10	106,910.68	26,775.12	296,599.05	94,247.96
2012	19,414.44	10,832.63	108,525.42	25,160.38	295,334.92	86,725.56
2013	19,996.88	10,250.19	110,164.54	23,521.26	298,938.89	79,084.54
2014	20,596.78	9,650.29	111,828.42	21,857.38	302,632.25	71,334.14
2015	21,214.69	9,032.38	113,517.42	20,168.38	306,417.95	63,461.39
2016	21,851.13	8,395.94	115,231.94	18,453.86	295,298.97	55,473.33
2017	22,506.66	7,740.41	116,972.36	16,713.44	304,278.54	48,356.71
2018	23,181.86	7,065.21	118,739.06	14,946.74	308,359.85	40,793.37
2019	23,877.32	6,369.75	120,532.44	13,153.36	245,311.71	33,124.68
2020	24,593.64	5,653.43	122,352.91	11,332.89	249,607.17	27,364.22
2021	25,331.45	4,915.62	124,200.87	9,484.93	259,015.14	21,491.25
2022	26,091.39	4,155.68	126,076.74	7,609.06	233,539.52	15,226.79
2023	26,874.13	3,372.94	127,980.96	5,704.84	184,052.62	10,690.27
2024	27,680.36	2,566.71	129,913.91	3,771.89	168,176.14	7,242.73
2025	28,510.77	1,736.30	131,876.26	1,809.72	169,799.79	3,880.97
2026	29,366.03	880.98	21,240.53	240.00	50,606.56	1,120.98
<b>TOTAL</b>	<b>450,000.00</b>	<b>154,941.34</b>	<b>2,255,717.51</b>	<b>351,155.86</b>	<b>6,414,442.24</b>	<b>1,758,781.99</b>
			<b>Remaining Debt as of 2009</b>		<b>4,559,510.19</b>	<b>871,393.08</b>

**City of Long Beach  
General Debt**

<b>Year</b>	<b>BOP 60067104 Boardwalk</b>		<b>Bank of Cashmere Bingo Building</b>	
	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>
	8,000.00	11,370.30		
2000	9,000.00	10,767.90		
2001	10,000.00	10,052.55		
2002	10,000.00	9,299.55	4,634.38	5,174.74
2003	11,000.00	8,546.55	3,890.60	5,645.49
2004	12,000.00	7,680.60	4,271.85	5,452.25
2005	13,000.00	6,772.66	4,207.77	5,501.35
2006	14,000.00	5,760.45	4,687.78	5,037.77
2007	15,000.00	4,706.25	4,893.47	4,815.65
2008	16,000.00	3,539.10	5,126.17	4,582.95
2009	17,000.00	2,334.30	5,369.93	4,339.19
2010	18,000.00	1,016.55	5,625.29	4,083.83
2011			5,892.78	3,816.34
2012			6,172.99	3,536.13
2013			6,466.54	3,242.58
2014			6,774.03	2,935.09
2015			7,096.15	2,612.97
2016			7,433.59	2,275.53
2017			7,787.07	1,922.05
2018			8,157.37	1,551.75
2019			8,545.26	1,163.86
2020			8,951.62	757.50
2021			9,015.36	331.84
<b>TOTAL</b>	<b><u>153,000.00</u></b>	<b><u>81,846.76</u></b>	<b><u>125,000.00</u></b>	<b><u>68,778.86</u></b>

## **GLOSSARY OF BUDGET TERMS**

**ACCOUNT** - A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether in revenue or expenditure, are recorded in the appropriate accounts.

**ACCOUNTING STANDARDS** – The Generally Accepted Accounting Principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB), which guides the recording and reporting of financial information by state and local governments. The standards establish such guidelines as when transactions are recognized, the types and purpose of funds, and the content and organization of the annual financial report.

**ACCRUAL BASIS OF ACCOUNTING** – A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when obligations are incurred. (Long Beach does not use accrual accounting but rather cash basis accounting.)

**AD VALOREM TAXES** – Commonly referred to as property taxes; a property tax as a percentage of the value of taxable property; a tax based on the assessed value of the taxable property; a tax levied on both real and personal property according to the property's valuation and the tax rate.

**ADMINISTRATIVE CHARGES** – Charges to user departments for services provided internally by the Current Expense Fund (e.g., payroll, utility billings, and accounts payable). This charge is not charged to funds whose existence is dependent upon property tax dollars.

**ADOPTED BUDGET** - Is the final draft of the budget document. This draft includes City Council revisions, approval by the City Council of the budget of the city, and is submitted to the State for filing.

**APPROPRIATION** - Legal authorization granted by the governing board to make expenditures and incur obligations for specific purposes.

**APPROPRIATION RESOLUTION** – The official resolution enacted by the City of Long Beach establishing the legal authority for officials to obligate and expend financial resources.

**ASSESSED VALUE** – The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

**ASSESSMENT** – An amount levied against a property for improvements specifically benefiting that property.

**AUDIT** – The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by the State Auditor.

**BASIS OF ACCOUNTING** – The cash basis, the modified accrual basis, or the accrual basis.

**BEGINNING FUND BALANCE** – The unexpended amount in a fund at fiscal year end that is carried over in the next fiscal year.

**BOND** – A written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the bond runs for a longer period of time and requires greater legal formality.

**BOND REFINANCING** – The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**BUDGET** – A plan of financial operation embodying an estimate of expenditures for a given purpose and/or period (typically a fiscal year) and the proposed means of financing the estimated expenditures and revenues. The budget is the financial plan for the City's allocation of resources to provide services, and accomplish the City's objectives.

**BUDGET CALENDAR** – The schedule of key dates set by the State of Washington, which the city government follows in the preparation and adoption of the city budget.

**BUDGET MANUAL** – A set of documents published in preparation for the budget year outlining the City's budget policies, procedures, forms and calendar.

**BUDGET MESSAGE** - Written explanation of the budget and the City's financial plan and priorities present to the City Council by the City Administrator which is a requirement of State Budget Law.

**BUDGET OFFICER** – The person designated by the Governing Body to be responsible for the preparation of the budget and meeting legal deadlines.

**CIP** – (Capital Improvement Plan) – A five-year financial plan that ranks and prioritizes proposed capital improvement projects. The plan includes estimated costs and the year of anticipated construction, revenue sources, and project description.

**CAPITAL ASSETS** – These are non-consumable assets of the city that have significant value (\$100 or more) and have a useful life of more than one year. Capital assets are also called fixed assets.

**CAPITAL OUTLAYS** – Expenditures for the acquisition of capital assets, such as equipment and furniture costing over \$100 and having a life expectancy of over one which is applicable to the services provided by a specific department or program.

**CAPITAL PROJECTS** – Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CASH BASIS OF ACCOUNTING** – The system of accounting under which revenues are accounted for only when received, and expenditures are accounted for only when paid.

**CDBG** – Community Development Block Grant

**CITY COUNCIL** – The governing body, consisting of the Mayor and five other elected persons, which sets policies and procedures for the functioning of the municipal government of the City of Long Beach. The Mayor is also the administrative head of the city government.

**CITY MATCH** – The match by the City in the form of City resources, cash, equipment or man power, as the necessary condition, or match, for the awarding of a federal, state or other type of grant.

**CONTINGENCY** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**DEBT SERVICE** - Annual principal and interest payments that the local government owes on money that it has borrowed.

**DEBT SERVICE FUND** – A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

**DEPARTMENT** – A combination of programs put together for management purposes.

**DISBURSEMENT** – Payment for goods or services that have been delivered and invoiced.

ENTERPRISE FUND – A separate fund used to account for services supported primarily by service charges; examples are water and sewer funds.

EQUIPMENT REPLACEMENT RESERVE – Reserve designated for the purchase of new vehicles or operating equipment as existing equipment becomes obsolete or unusable.

EQUIPMENT REPLACEMENT SCHEDULE – A schedule of annual purchases to replace major equipment and vehicles that have met or exceeded their useful life to the City.

EXPENDITURE – The actual outlay of or obligation of pay cash. A decrease in net financial resources.

FISCAL YEAR (FY) – The twelve month period beginning January 1 and ending the following December 31.

FIXED ASSETS (also see Capital Assets) – Non-consumable assets of a tangible nature, (such as buildings, furniture, and other equipment) that have a useful life greater than one year and cost more than \$100.

FRANCHISE FEES – Fees charged to utilities for the use of public right-of-way.

FTE (Full-Time Equivalent position) – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

FULL-TIME POSITION – A position which will work a 40-hour work week for the entire fiscal year.

FUND – An accounting tool designating a sum of money to provide services and achieve objectives. Each fund constitutes an independent budgetary entity. Budgeted revenues and expenditures must be equal within each fund. A fund may consist of several activities.

FUND BALANCE – The excess of the assets of a fund over its liabilities.

FUND TRANSFER – A movement of resources as an expense of one fund to revenue in another fund. Transfers result in artificial inflation of the total budget, but provide a clearer picture of the true origins of revenue and expense.

**FUND TYPE** – One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency a reserve.

**GENERAL FUND or CURRENT EXPENSE FUND** – The City's major operating fund that includes all services authorized by the Council and the Charter not specifically provided for in other funds. Major sources of revenue for this fund are sales tax, franchise fees and state shared revenue. Property tax revenue makes up less than 40 percent of this fund.

**GENERAL OBLIGATION BOND** – A bond for whose payment the full faith and credit of the issuer has been pledged. More commonly, but necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues. These bonds require a vote of approval by the community.

**GFOA** – Government Finance Officers Association.

**GOAL** – A statement of direction, purpose, or intent based on the needs of the community, generally to be completed within a specified time period.

**GOVERNMENTAL FUNDS** – These funds subscribe to the modified accrual basis of accounting and include the following types of funds:

*General Fund* – see definition above.

*Special Revenue Funds* – Resource received are limited to a specifically defined use, e.g., State Gas Taxes for City roads, Local Option Levies for Police and Fire protection.

*Debt Service Funds* – Funds used for paying principal and interest of debt on non-enterprise funds.

*Capital Project Funds* – Resource are used for purchase or construction of long-term fixed assets.

*Special Assessment Funds* – Resources are received from specific beneficiaries of a particular service or project expended from these funds.

**GRANT** – A donation or contribution of assets (usually cash) by an organization or governmental unit to another organization or governmental unit. Grants are generally made for specific purposes.

**INFRASTRUCTURE** – The physical assets of a government (e.g., streets, water facilities, sewer facilities, public buildings, and parks)

**INTERFUND TRANSFERS** – Appropriations that are transferred from one fund to another. Transfers must be made through formal adoption of a resolution by the City Council. Washington Budget Law has several restrictions dealing with transfers: e.g., an appropriation may not be transferred from a Special Revenue Fund to the General Fund.

**INTERGOVERNMENTAL REVENUE** – Funds received from federal, state, and local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**LEVY** – The amount of ad valorem tax certified to the County Assessor by a local government for the support of government activities. The tax amount is spread (or levied) over the assessed value of property in that district.

**LID (Local Improvement District)** – The property that is to be assessed for the costs or part of the cost of a local improvement and the property on which the local improvement is located.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING** – The accrual basis of accounting adapted to the governmental fund types under which revenues and other financial sources (bond proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available” to finance expenditures of the current period.

**MANDATED** – Legally required by Federal, State, or local government.

**MUNICIPAL CORPORATION** – Any county, city, port, school district, union high school district, community college district and all other public or quasi-public corporations operated by a separate board or commission.

**NET BUDGET** – The legally adopted budget less all interfund transfers and interdepartmental charges.

**OBJECTIVE** – Action taken to attain a desired result (goal).



**OPERATING EXPENSES** – Costs for personnel, materials and equipment required for a department to function.

**OPERATING REVENUE** –Funds that the government receives as income to pay for ongoing operations including such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**ORDINANCE** – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, an ordinance has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily the statutes or City Charter will specify or imply legislative actions which must be made by ordinance and which may be made by resolution.

**PART-TIME POSITION** – A position that has no full-time position authority. A part-time position will fit into one of the following categories:

*Part-time, Regular* – A position budgeted for less than 40 hours per week. The position is eligible for some pro-rated City-paid benefits similar to the normal amount paid to full-time City employees. If the employee works more than 20 hours per week, he/she is covered under the union contract.

*Part-time, Temporary* – A position budget for up to 1,040 hours per year. The position is not eligible for benefits.

**PERMANENT RATE LIMIT** – The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. Local governing bodies can increase a permanent rate limit by only one percent annually.

**PROGRAM** – Any combination of services (functions or activities) performed by a department in which the City feels needs to be identified separately for management purposes.

**PROPERTY TAX LEVY** – The tax levy combining the general operating levies and debt service levies imposed by the City

**PROPOSED BUDGET** – A draft of the budget document to be submitted to and reviewed by the City Council and Citizens. This begins the formal phase of budget deliberations by the City Council.

PWTF – Public Works Trust Fund of Washington is the low interest loan system set up by the State Legislature to fund public works projects design and construction.

RCW – Revised Codes of Washington (Statutes), laws of the State of Washington.

RESERVE FUND – A fund established to accumulate revenues to use for a specific purpose in the future.

RESOLUTION – An action of the governing body which requires less legal formality and has a lower legal status than an ordinance. Ordinarily, the statutes of City Charter will specify or imply those legislative actions that must be made by ordinance and those which may be made by resolution.

REVENUES – The gross receipts and receivables that a governmental unit receives such as: tax payments, licenses, fees for specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. Excluded from revenues are appropriations, allotments, and return of principal from investment of surplus funds.

SERVICES – Activities performed and defined by a department for the benefit of the community due to mandates, demands, or desires.

SDCs (System Development Charges) – A charge levied on new construction to help pay for additional expenses created by growth or to compensate for already existing capacity in key facilities and systems which support the new development.

SPECIAL ASSESSMENT – A compulsory levy made by a local government against certain properties to defray part or all of the costs of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

SPECIAL REVENUE FUND – A fund properly authorized and used to finance particular activities from the receipts of specific taxes or other revenues.

SUPPLEMENTAL BUDGET - A budget process used to increase appropriations authority made in the Adopted Budget. All supplemental budgets must be approved by the City Council at a regular public meeting. However, there are different requirements for public notification and involvement depending upon the amount of revenue involved.

TAX LEVY – Total amount of dollar raised in property taxes imposed by the City.

**TAX RATE** – The amount of property tax to be paid for each \$1,000 of a property's assessed value. The tax rate is determined by dividing the assessed value of a district by the total tax levy approved for the district. The result is an amount, in dollars and cents, to be levied against each \$1,000 of taxable property value.

**TEMPORARY POSITIONS** – Full-time or part-time positions that will be employed for less than the entire fiscal year.

**TRANSFER** – Amounts distributed from one fund to finance activities in another fund. These funds are shown as expenditure in the originating fund and revenue in the receiving fund.

**TRANSIENT OCCUPANCY/ROOM TAX** – A tax placed on lodging facilities for the occupancy of a room. Occupancy must be less than 30 days.

**UNAPPROPRIATED ENDING FUND BALANCE** – An amount set-aside in the budget to be used as cash carry over to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer. This amount cannot be transferred by resolution or used through a supplemental budget, unless an emergency has occurred.

**USER CHARGES** – The payment of a fee for a direct receipt of a public service by the one that benefits from the services (e.g., water and sewer utility charges)

**WAC** – Washington Administrative Code are rules of various state agencies and program operations.

**WSDOT** – Washington Department of Transportation

**WTP** – Water Treatment Plant

**WWTP** – Wastewater Treatment Plant